

| Date     | Name              | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description   |
|----------|-------------------|--------------|---------------|-----------------------------------|-------|----------|------------|---|
| 8/1/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 3.4   | \$120.00 | \$408.00   | 1107F14571: RE: 0807F00940: Updating the accounts that were able to change from the script in CARS production.. |
| 8/1/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 3.2   | \$120.00 | \$384.00   | 1107F14572: RE: 0807F00941: Working with M Anderson (Delphi) to execute maintenance scripts in CARS Staging.    |
| 8/1/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.2   | \$120.00 | \$264.00   | 1107F14573: RE: 0807F00942: Testing the execution of scripts in CARS staging.                                   |
| 8/1/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | -4.3  | \$130.00 | (\$559.00) | 1107F14476: CR: 0807F00199: Working on the test scripts and documentation for Revenue - PG2.                    |
| 8/1/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | -3.8  | \$130.00 | (\$494.00) | 1107F14477: CR: 0807F00200: Continued Working on the test scripts and documentation for Revenue - PG2.          |
| 8/1/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | 4.3   | \$140.00 | \$602.00   | 1107F14577: RE: 0807F00199: Working on the test scripts and documentation for Revenue - PG2.                    |
| 8/1/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | 3.8   | \$140.00 | \$532.00   | 1107F14578: RE: 0807F00200: Continued Working on the test scripts and documentation for Revenue - PG2.          |
| 8/1/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -1.0  | \$120.00 | (\$120.00) | 1107F14399: CR: 0907F04712: Rebill: 0807F01017: Meeting with validation lead.                                   |
| 8/1/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -3.0  | \$120.00 | (\$360.00) | 1107F14400: CR: 0907F04713: Rebill: 0807F01018: Requesting documents for Employee cost and Fixed asset cycle.   |
| 8/1/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -4.0  | \$120.00 | (\$480.00) | 1107F14401: CR: 0907F04714: Rebill: 0807F01019: Requesting documents for Expenditure cycle.                     |
| 8/1/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | 1.0   | \$130.00 | \$130.00   | 1107F14500: RE: 0907F04712: Rebill: 0807F01017: Meeting with validation lead.                                   |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/1/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 3.0   | \$130.00 | \$390.00   | 1107F14501: RE: 0907F04713: Rebill: 0807F01018: Requesting documents for Employee cost and Fixed asset cycle.                                   |
| 8/1/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F14502: RE: 0907F04714: Rebill: 0807F01019: Requesting documents for Expenditure cycle.   |
| 8/1/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F14457: CR: 0907F04638: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)   |
| 8/1/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F14458: CR: 0907F04708: Rebill: 0807F00765: Discussion of engagement management closing procedures for 2006 W/ S. Herbst, J. Eckroth (PwC). |
| 8/1/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F14558: RE: 0907F04638: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)   |
| 8/1/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F14559: RE: 0907F04708: Rebill: 0807F00765: Discussion of engagement management closing procedures for 2006 W/ S. Herbst, J. Eckroth (PwC). |
| 8/1/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -2.9  | \$75.00  | (\$217.50) | 1107F14442: CR: 0907F04695: Interview about control activity B3   |
| 8/1/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -0.4  | \$75.00  | (\$30.00)  | 1107F14443: CR: 0907F04696: Control activity D1   |
| 8/1/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -2.5  | \$75.00  | (\$187.50) | 1107F14444: CR: 0907F04697: Review the binder with the senior in charge   |
| 8/1/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -2.4  | \$75.00  | (\$180.00) | 1107F14445: CR: 0907F04698: Continued Review the binder with the senior in charge   |
| 8/1/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | 2.9   | \$85.00  | \$246.50   | 1107F14543: RE: 0907F04695: Interview about control activity B3   |

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|----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/1/2007 | Vargas, Erika   | Associate | Mexico        | Validation (Foreign staff use only) | 0.4   | \$85.00  | \$34.00    | 1107F14544: RE: 0907F04696: Control activity D1   |
| 8/1/2007 | Vargas, Erika   | Associate | Mexico        | Validation (Foreign staff use only) | 2.5   | \$85.00  | \$212.50   | 1107F14545: RE: 0907F04697: Review the binder with the senior in charge   |
| 8/1/2007 | Vargas, Erika   | Associate | Mexico        | Validation (Foreign staff use only) | 2.4   | \$85.00  | \$204.00   | 1107F14546: RE: 0907F04698: Continued Review the binder with the senior in charge   |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F14473: CR: 0807F01331: Meeting with J. Lim (PwC) for updating Manually Calculated Pension Project master spreadsheet and summary spreadsheet.. |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -2.7  | \$95.00  | (\$256.50) | 1107F14474: CR: 0807F01332: Update Manually Calculated Pension Project master spreadsheet with variance explanations.                               |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -2.4  | \$95.00  | (\$228.00) | 1107F14475: CR: 0807F01333: Continued Update Manually Calculated Pension Project master spreadsheet with variance explanations.                     |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 0.6   | \$105.00 | \$63.00    | 1107F14574: RE: 0807F01331: Meeting with J. Lim (PwC) for updating Manually Calculated Pension Project master spreadsheet and summary spreadsheet.. |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 2.7   | \$105.00 | \$283.50   | 1107F14575: RE: 0807F01332: Update Manually Calculated Pension Project master spreadsheet with variance explanations.                               |
| 8/1/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 2.4   | \$105.00 | \$252.00   | 1107F14576: RE: 0807F01333: Continued Update Manually Calculated Pension Project master spreadsheet with variance explanations.                     |
| 8/1/2007 | Vidal, Amandine | Associate | France        | Planning (Foreign staff use only)   | -1.5  | \$130.00 | (\$195.00) | 1107F14405: CR: 0907F04658: Budget analysis updating  |

| Date     | Name                 | Position  | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/1/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F14406: CR: 0907F04659: Budget analysis updating   |
| 8/1/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F14506: RE: 0907F04658: Budget analysis updating   |
| 8/1/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F14507: RE: 0907F04659: Budget analysis updating   |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -2.1  | \$95.00  | (\$199.50) | 1107F14393: CR: 0807F00404: Compile a request list with the validation procedures for inventory, revenue and financial reporting cycles. |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -1.3  | \$95.00  | (\$123.50) | 1107F14394: CR: 0807F00405: Discuss revenue controls with K Bellis, Payables / Receivables Supervisor, Delphi.                           |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -1.8  | \$95.00  | (\$171.00) | 1107F14395: CR: 0807F00406: Discuss testing approach, including request and test workflow with E Matusky and C Rield, Internal Control.  |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -0.3  | \$95.00  | (\$28.50)  | 1107F14396: CR: 0807F00407: Make selections for consigned inventory reconciliations control.   |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -0.3  | \$95.00  | (\$28.50)  | 1107F14397: CR: 0807F00408: Make selections for inventory reconciliations control.   |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -1.5  | \$95.00  | (\$142.50) | 1107F14398: CR: 0807F00409: Compare COP's and validation templates for the inventory and revenue cycles.                                 |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | 2.1   | \$105.00 | \$220.50   | 1107F14494: RE: 0807F00404: Compile a request list with the validation procedures for inventory, revenue and financial reporting cycles. |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | 1.3   | \$105.00 | \$136.50   | 1107F14495: RE: 0807F00405: Discuss revenue controls with K Bellis, Payables / Receivables Supervisor, Delphi.                           |



| Date     | Name                 | Position  | Work Country   | Task Code                                 | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|----------------|---|-------|----------|------------|---|
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States  | Validation (US staff use only)            | 1.8   | \$105.00 | \$189.00   | 1107F14496: RE: 0807F00406: Discuss testing approach, including request and test workflow with E Matusky and C Rield, Internal Control. |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States  | Validation (US staff use only)            | 0.3   | \$105.00 | \$31.50    | 1107F14497: RE: 0807F00407: Make selections for consigned inventory reconciliations control.  |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States  | Validation (US staff use only)            | 0.3   | \$105.00 | \$31.50    | 1107F14498: RE: 0807F00408: Make selections for inventory reconciliations control.  |
| 8/1/2007 | Voytsekhivskyy, Igor | Associate | United States  | Validation (US staff use only)            | 1.5   | \$105.00 | \$157.50   | 1107F14499: RE: 0807F00409: Compare COP's and validation templates for the inventory and revenue cycles.                                |
| 8/1/2007 | Weir, Diane          | Manager   | United States  | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F14391: CR: 0807F00301: Respond to questions from PwC team.   |
| 8/1/2007 | Weir, Diane          | Manager   | United States  | Engagement management (US staff use only) | -1.3  | \$165.00 | (\$214.50) | 1107F14392: CR: 0807F00302: Respond to questions from PwC team.   |
| 8/1/2007 | Weir, Diane          | Manager   | United States  | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F14492: RE: 0807F00301: Respond to questions from PwC team.   |
| 8/1/2007 | Weir, Diane          | Manager   | United States  | Engagement management (US staff use only) | 1.3   | \$180.00 | \$234.00   | 1107F14493: RE: 0807F00302: Respond to questions from PwC team.   |
| 8/1/2007 | Wojdyla, Dennis      | Director  | United States  | Project Administration (IT)               | -1.5  | \$260.00 | (\$390.00) | 1107F14487: CR: 0807F00335: Status report for David Bayles, update on all PwC work.   |
| 8/1/2007 | Wojdyla, Dennis      | Director  | United States  | Project Administration (IT)               | 1.5   | \$280.00 | \$420.00   | 1107F14588: RE: 0807F00335: Status report for David Bayles, update on all PwC work.   |
| 8/2/2007 | Abrman, Tomas        | Associate | Czech Republic | Validation (Foreign staff use only)       | -1.7  | \$105.00 | (\$178.50) | 1107F14627: CR: 0907F04763: Preparing source binders for all testing cycles.  |
| 8/2/2007 | Abrman, Tomas        | Associate | Czech Republic | Validation (Foreign staff use only)       | 1.7   | \$115.00 | \$195.50   | 1107F14743: RE: 0907F04763: Preparing source binders for all testing cycles.  |

| Date     | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|-----------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 8/2/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | -4.1  | \$130.00 | (\$533.00) | 1107F14691: CR: 0807F00480: Reviewed and documented Fixed Assets test documentations for P05.   |
| 8/2/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | -1.1  | \$130.00 | (\$143.00) | 1107F14692: CR: 0807F00481: Reviewed and documented Revenue test documentations for P05.  |
| 8/2/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                   | 4.1   | \$140.00 | \$574.00   | 1107F14807: RE: 0807F00480: Reviewed and documented Fixed Assets test documentations for P05.   |
| 8/2/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 1.1   | \$140.00 | \$154.00   | 1107F14808: RE: 0807F00481: Reviewed and documented Revenue test documentations for P05.  |
| 8/2/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -2.0  | \$120.00 | (\$240.00) | 1107F14602: CR: 0807F02458: Tested and documented 25 selected Delphi Thermal's and Interior's Debit & Credit Memo by tracing them to support documentation for proper approval. |
| 8/2/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -6.1  | \$120.00 | (\$732.00) | 1107F14603: CR: 0807F02459: Documented testing relating to verifying that 25 selected non-productive PO was approved in accordance with DOA.                                    |
| 8/2/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -4.0  | \$120.00 | (\$480.00) | 1107F14604: CR: 0807F02461: Documented Inventory testing relating to Delphi Thermal's Annual Physical Inventory.  |
| 8/2/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 2.0   | \$130.00 | \$260.00   | 1107F14718: RE: 0807F02458: Tested and documented 25 selected Delphi Thermal's and Interior's Debit & Credit Memo by tracing them to support documentation for proper approval. |
| 8/2/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 6.1   | \$130.00 | \$793.00   | 1107F14719: RE: 0807F02459: Documented testing relating to verifying that 25 selected non-productive PO was approved in accordance with DOA.                                    |

| Date     | Name             | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Dada, Kolade     | Sr Associate | United States  | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F14720: RE: 0807F02461: Documented Inventory testing relating to Delphi Thermal's Annual Physical Inventory.                  |
| 8/2/2007 | Delaunay, Helene | Manager      | France         | Validation (Foreign staff use only) | -3.0  | \$200.00 | (\$600.00) | 1107F14608: CR: 0907F04744: Review of deficiencies relating to Fixed Assets with the Audit Team                                   |
| 8/2/2007 | Delaunay, Helene | Manager      | France         | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F14609: CR: 0907F04745: Phone Discussion with Blois management regarding the draft exception report                           |
| 8/2/2007 | Delaunay, Helene | Manager      | France         | Validation (Foreign staff use only) | 3.0   | \$215.00 | \$645.00   | 1107F14724: RE: 0907F04744: Review of deficiencies relating to Fixed Assets with the Audit Team                                   |
| 8/2/2007 | Delaunay, Helene | Manager      | France         | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F14725: RE: 0907F04745: Phone Discussion with Blois management regarding the draft exception report                           |
| 8/2/2007 | DiCicco, Jaclyn  | Associate    | United States  | Project management (US use only)    | -2.5  | \$95.00  | (\$237.50) | 1107F14676: CR: 0807F00501: Working on updating the PwC restricted entity list based on the entities listed in Delphi's 2006 10K. |
| 8/2/2007 | DiCicco, Jaclyn  | Associate    | United States  | Project management (US use only)    | 2.5   | \$105.00 | \$262.50   | 1107F14792: RE: 0807F00501: Working on updating the PwC restricted entity list based on the entities listed in Delphi's 2006 10K. |
| 8/2/2007 | Dlouhy, Tomas    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -1.2  | \$135.00 | (\$162.00) | 1107F14628: CR: 0907F04764: Completion of working files   |
| 8/2/2007 | Dlouhy, Tomas    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F14744: RE: 0907F04764: Completion of working files   |
| 8/2/2007 | Eckroth, Jenae   | Associate    | United States  | Project management (US use only)    | -0.4  | \$180.00 | (\$72.00)  | 1107F14677: CR: 0807F00507: Delphi Weekly Status Call with PwC Managers & Staff.  |
| 8/2/2007 | Eckroth, Jenae   | Associate    | United States  | Project management (US use only)    | -1.1  | \$180.00 | (\$198.00) | 1107F14678: CR: 0807F00508: Engagement management closing procedures for 2006.  |

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|----------|--------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | -1.1  | \$180.00 | (\$198.00) | 1107F14679: CR: 0807F00509: Creation of Delphi/PwC weekly status reports.                                    |
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | -0.8  | \$180.00 | (\$144.00) | 1107F14680: CR: 0807F00510: Sent communications with weekly status report to team leads.                     |
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | 0.4   | \$190.00 | \$76.00    | 1107F14793: RE: 0807F00507: Delphi Weekly Status Call with PwC Managers & Staff.                             |
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | 1.1   | \$190.00 | \$209.00   | 1107F14794: RE: 0807F00508: Engagement management closing procedures for 2006.                               |
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | 1.1   | \$190.00 | \$209.00   | 1107F14795: RE: 0807F00509: Creation of Delphi/PwC weekly status reports.                                    |
| 8/2/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | 0.8   | \$190.00 | \$152.00   | 1107F14796: RE: 0807F00510: Sent communications with weekly status report to team leads.                     |
| 8/2/2007 | Eide, Elizabeth    | Administrative | United States | Preparation of fee application      | 0.2   | \$80.00  | \$16.00    | 1107F25954: Coordinate the May 2007 fee statements for printing.   |
| 8/2/2007 | Erickson, Dave     | Partner        | United States | Project Management                  | -1.5  | \$390.00 | (\$585.00) | 1107F14690: CR: 0807F00244: Analysis of project plan including international travel assignments.             |
| 8/2/2007 | Erickson, Dave     | Partner        | United States | Project Management                  | 1.5   | \$420.00 | \$630.00   | 1107F14806: RE: 0807F00244: Analysis of project plan including international travel assignments.             |
| 8/2/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | -2.4  | \$95.00  | (\$228.00) | 1107F14658: CR: 0907F04794: Meeting with Financial reporting people in order to discuss the exceptions noted |
| 8/2/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F14659: CR: 0907F04795: meeting with HR people about doubts and pendings of the review                   |

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|----------|--------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -3.2  | \$95.00  | (\$304.00) | 1107F14660: CR: 0907F04796: Meeting with Aaron Lopez (Payroll Manager) about doubts and pendings of the review                    |
| 8/2/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 2.4   | \$105.00 | \$252.00   | 1107F14774: RE: 0907F04794: Meeting with Financial reporting people in order to discuss the exceptions noted                      |
| 8/2/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F14775: RE: 0907F04795: meeting with HR people about doubts and pendings of the review  |
| 8/2/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 3.2   | \$105.00 | \$336.00   | 1107F14776: RE: 0907F04796: Meeting with Aaron Lopez (Payroll Manager) about doubts and pendings of the review                    |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Preparation of fee application      | -0.8  | \$95.00  | (\$76.00)  | 1107F14591: CR: 0807F00361: Correspondence with K Woods and M Peterson related to Delphi Statement of Work documents..            |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | -0.8  | \$95.00  | (\$76.00)  | 1107F14673: CR: 0807F00358: E-mails and correspondence related to Delphi SOX project.   |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | -1.9  | \$95.00  | (\$180.50) | 1107F14674: CR: 0807F00359: Reviewed and updated the Working Community Database with documents related to the Delphi SOX project. |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | -0.5  | \$95.00  | (\$47.50)  | 1107F14675: CR: 0807F00360: Worked with S Smith (PwC) to arrange for all Tax Reporting binders to be routed to Delphi..           |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Preparation of fee application      | 0.8   | \$105.00 | \$84.00    | 1107F14707: RE: 0807F00361: Correspondence with K Woods and M Peterson related to Delphi Statement of Work documents..            |
| 8/2/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | 0.8   | \$105.00 | \$84.00    | 1107F14789: RE: 0807F00358: E-mails and correspondence related to Delphi SOX project.   |

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|----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/2/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.9   | \$105.00 | \$199.50   | 1107F14790: RE: 0807F00359: Reviewed and updated the Working Community Database with documents related to the Delphi SOX project.  |
| 8/2/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F14791: RE: 0807F00360: Worked with S Smith (PwC) to arrange for all Tax Reporting binders to be routed to Delphi..  |
| 8/2/2007 | Fatima, Subia       | Associate    | United States | Revenue                          | -3.3  | \$110.00 | (\$363.00) | 1107F14693: CR: 0807F01086: Document the manual controls within the PG2 instance.  |
| 8/2/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | -3.7  | \$110.00 | (\$407.00) | 1107F14694: CR: 0807F01087: Document the configuration controls within the PG2 instance.   |
| 8/2/2007 | Fatima, Subia       | Associate    | United States | Revenue                          | 3.3   | \$120.00 | \$396.00   | 1107F14809: RE: 0807F01086: Document the manual controls within the PG2 instance.  |
| 8/2/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | 3.7   | \$120.00 | \$444.00   | 1107F14810: RE: 0807F01087: Document the configuration controls within the PG2 instance.   |
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.1  | \$130.00 | (\$273.00) | 1107F14697: CR: 0807F01839: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F14698: CR: 0807F01840: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.8  | \$130.00 | (\$364.00) | 1107F14699: CR: 0807F01841: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.1   | \$140.00 | \$294.00   | 1107F14813: RE: 0807F01839: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.2   | \$140.00 | \$448.00   | 1107F14814: RE: 0807F01840: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/2/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.8   | \$140.00 | \$392.00   | 1107F14815: RE: 0807F01841: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.3  | \$95.00  | (\$218.50) | 1107F14652: CR: 0907F04788: Reviwed control activity EX-D2   |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.4  | \$95.00  | (\$228.00) | 1107F14653: CR: 0907F04789: Reviewed control activity D3   |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -3.3  | \$95.00  | (\$313.50) | 1107F14654: CR: 0907F04790: Document control activity D3   |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 2.3   | \$105.00 | \$241.50   | 1107F14768: RE: 0907F04788: Reviwed control activity EX-D2   |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 2.4   | \$105.00 | \$252.00   | 1107F14769: RE: 0907F04789: Reviewed control activity D3   |
| 8/2/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 3.3   | \$105.00 | \$346.50   | 1107F14770: RE: 0907F04790: Document control activity D3   |
| 8/2/2007 | Haselhof, Joachim   | Associate    | Germany       | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F14616: CR: 0907F04752: Revenue: Interview with assessor   |
| 8/2/2007 | Haselhof, Joachim   | Associate    | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F14617: CR: 0907F04753: Revenue: select random sampling  |

| Date     | Name              | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/2/2007 | Haselhof, Joachim | Associate      | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F14618: CR: 0907F04754:<br>Revenue: review of received<br>documentation; validation testing  |
| 8/2/2007 | Haselhof, Joachim | Associate      | Germany       | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F14732: RE: 0907F04752:<br>Revenue: Interview with assessor  |
| 8/2/2007 | Haselhof, Joachim | Associate      | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F14733: RE: 0907F04753:<br>Revenue: select random sampling   |
| 8/2/2007 | Haselhof, Joachim | Associate      | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F14734: RE: 0907F04754:<br>Revenue: review of received<br>documentation; validation testing  |
| 8/2/2007 | Herbst, Shannon   | Director       | United States | Project management (US use only)    | -0.6  | \$260.00 | (\$156.00) | 1107F14667: CR: 0807F01600:<br>Discuss Validation Process Call w/ K.<br>St. Romain, E. Matusky & D.Weir<br>(Delphi).   |
| 8/2/2007 | Herbst, Shannon   | Director       | United States | Project management (US use only)    | -0.9  | \$260.00 | (\$234.00) | 1107F14668: CR: 0807F01601:<br>Weekly meeting with Delphi SOX team.  |
| 8/2/2007 | Herbst, Shannon   | Director       | United States | Project management (US use only)    | 0.6   | \$280.00 | \$168.00   | 1107F14783: RE: 0807F01600:<br>Discuss Validation Process Call w/ K.<br>St. Romain, E. Matusky & D.Weir<br>(Delphi).   |
| 8/2/2007 | Herbst, Shannon   | Director       | United States | Project management (US use only)    | 0.9   | \$280.00 | \$252.00   | 1107F14784: RE: 0807F01601:<br>Weekly meeting with Delphi SOX team.  |
| 8/2/2007 | Koenen, Theresa   | Administrative | United States | Preparation of fee application      | 2.7   | \$80.00  | \$216.00   | 1107F25953: Start Delphi-April Fee<br>Statement-13 copies with tab<br>sheets/bound-L.Eide/Andrea Clark<br>Smith.   |
| 8/2/2007 | Laforest, Randy   | Manager        | United States | Planning (US staff use only)        | -4.0  | \$165.00 | (\$660.00) | 1107F14605: CR: 0907F04733:<br>Population and sample selection<br>determination and requests to client<br>management for upcoming fieldwork,<br>specific to expenditure cycle. |
| 8/2/2007 | Laforest, Randy   | Manager        | United States | Planning (US staff use only)        | 4.0   | \$180.00 | \$720.00   | 1107F14721: RE: 0907F04733:<br>Population and sample selection<br>determination and requests to client<br>management for upcoming fieldwork,<br>specific to expenditure cycle. |



| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | -2.3  | \$95.00  | (\$218.50) | 1107F14681: CR: 0807F00640:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.. |
| 8/2/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | -2.6  | \$95.00  | (\$247.00) | 1107F14682: CR: 0807F00641:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.. |
| 8/2/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | 2.3   | \$105.00 | \$241.50   | 1107F14797: RE: 0807F00640:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.. |
| 8/2/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | 2.6   | \$105.00 | \$273.00   | 1107F14798: RE: 0807F00641:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments.. |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F14635: CR: 0907F04771:<br>Review of the documentation of the control activity TR – A2  |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F14636: CR: 0907F04772:<br>Review of the documentation of the control activity TR – B1  |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F14637: CR: 0907F04773:<br>Review of the documentation of the control activities TR – C1 and TR – D1  |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F14638: CR: 0907F04774:<br>Review of the documentation of the control activities TR – E2 and TR – E3  |

| Date     | Name             | Position     | Work Country | Task Code                                     | Hours | Rate    | Total     | Description  |
|----------|------------------|--------------|--------------|---|-------|---------|-----------|--|
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -0.3  | \$95.00 | (\$28.50) | 1107F14639: CR: 0907F04775:<br>Review of the documentation of the control activities TR – F1 and TR - F2                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -0.5  | \$95.00 | (\$47.50) | 1107F14640: CR: 0907F04776:<br>Review of the documentation of the control activities TR - G1 and TR - H1                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -0.4  | \$95.00 | (\$38.00) | 1107F14641: CR: 0907F04777:<br>Review of the documentation of the control activity TR - J1                                 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -0.2  | \$95.00 | (\$19.00) | 1107F14642: CR: 0907F04778:<br>Review of the documentation of the control activity TR - J2                                 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -0.2  | \$95.00 | (\$19.00) | 1107F14643: CR: 0907F04779:<br>Review of the documentation of the control activity TR - J3                                 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | -1.0  | \$95.00 | (\$95.00) | 1107F14644: CR: 0907F04780:<br>Review of the documentation of the control activity TR - J4                                 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.3  | \$95.00 | (\$28.50) | 1107F14645: CR: 0907F04781:<br>Elaboration and review of the folder treasury of the control activity TR – A2               |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.4  | \$95.00 | (\$38.00) | 1107F14646: CR: 0907F04782:<br>Elaboration and review of the folder treasury of the control activity TR – B1               |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.7  | \$95.00 | (\$66.50) | 1107F14647: CR: 0907F04783:<br>Elaboration and review of the folder treasury of the control activities TR – C1 and TR – D1 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.9  | \$95.00 | (\$85.50) | 1107F14648: CR: 0907F04784:<br>Elaboration and review of the folder treasury of the control activities TR – E2 and TR – E3 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.8  | \$95.00 | (\$76.00) | 1107F14649: CR: 0907F04785:<br>Elaboration and review of the folder treasury of the control activities TR – F1 and TR - F2 |

| Date     | Name             | Position     | Work Country | Task Code                                     | Hours | Rate     | Total     | Description  |
|----------|------------------|--------------|--------------|---|-------|----------|-----------|--|
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.3  | \$95.00  | (\$28.50) | 1107F14650: CR: 0907F04786:<br>Elaboration and review of the folder treasury of the control activities TR - G1 and TR - H1                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Roll forward testing (Foreign staff use only) | -0.6  | \$95.00  | (\$57.00) | 1107F14651: CR: 0907F04787:<br>Elaboration and review of the folder treasury of the control activities TR - J1, TR - J2, TR - J3 and TR - J4 |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.5   | \$105.00 | \$52.50   | 1107F14751: RE: 0907F04771:<br>Review of the documentation of the control activity TR - A2   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.4   | \$105.00 | \$42.00   | 1107F14752: RE: 0907F04772:<br>Review of the documentation of the control activity TR - B1   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.4   | \$105.00 | \$42.00   | 1107F14753: RE: 0907F04773:<br>Review of the documentation of the control activities TR - C1 and TR - D1                                     |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.7   | \$105.00 | \$73.50   | 1107F14754: RE: 0907F04774:<br>Review of the documentation of the control activities TR - E2 and TR - E3                                     |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.3   | \$105.00 | \$31.50   | 1107F14755: RE: 0907F04775:<br>Review of the documentation of the control activities TR - F1 and TR - F2                                     |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.5   | \$105.00 | \$52.50   | 1107F14756: RE: 0907F04776:<br>Review of the documentation of the control activities TR - G1 and TR - H1                                     |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.4   | \$105.00 | \$42.00   | 1107F14757: RE: 0907F04777:<br>Review of the documentation of the control activity TR - J1   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.2   | \$105.00 | \$21.00   | 1107F14758: RE: 0907F04778:<br>Review of the documentation of the control activity TR - J2   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only)           | 0.2   | \$105.00 | \$21.00   | 1107F14759: RE: 0907F04779:<br>Review of the documentation of the control activity TR - J3   |

| Date     | Name             | Position     | Work Country  | Task Code  | Hours | Rate     | Total     | Description  |
|----------|------------------|--------------|---------------|--|-------|----------|-----------|--|
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only)              | 1.0   | \$105.00 | \$105.00  | 1107F14760: RE: 0907F04780:<br>Review of the documentation of the<br>control activity TR - J4  |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.3   | \$105.00 | \$31.50   | 1107F14761: RE: 0907F04781:<br>Elaboration and review of the folder<br>treasury of the control activity TR – A2                                    |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.4   | \$105.00 | \$42.00   | 1107F14762: RE: 0907F04782:<br>Elaboration and review of the folder<br>treasury of the control activity TR – B1                                    |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.7   | \$105.00 | \$73.50   | 1107F14763: RE: 0907F04783:<br>Elaboration and review of the folder<br>treasury of the control activities TR –<br>C1 and TR – D1                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.9   | \$105.00 | \$94.50   | 1107F14764: RE: 0907F04784:<br>Elaboration and review of the folder<br>treasury of the control activities TR –<br>E2 and TR – E3                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.8   | \$105.00 | \$84.00   | 1107F14765: RE: 0907F04785:<br>Elaboration and review of the folder<br>treasury of the control activities TR –<br>F1 and TR - F2                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.3   | \$105.00 | \$31.50   | 1107F14766: RE: 0907F04786:<br>Elaboration and review of the folder<br>treasury of the control activities TR -<br>G1 and TR - H1                   |
| 8/2/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Roll forward testing (Foreign staff use<br>only) | 0.6   | \$105.00 | \$63.00   | 1107F14767: RE: 0907F04787:<br>Elaboration and review of the folder<br>treasury of the control activities TR -<br>J1, TR - J2, TR - J3 and TR - J4 |
| 8/2/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only)                 | -0.7  | \$120.00 | (\$84.00) | 1107F14666: CR: 0807F00849:<br>Assisted international team with<br>scoping questions and clarified sample<br>size items.                           |
| 8/2/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only)                 | 0.7   | \$130.00 | \$91.00   | 1107F14782: RE: 0807F00849:<br>Assisted international team with<br>scoping questions and clarified sample<br>size items.                           |

| Date     | Name             | Position     | Work Country   | Task Code                           | Hours | Rate     | Total        | Description  |
|----------|------------------|--------------|----------------|-------------------------------------|-------|----------|--------------|--|
| 8/2/2007 | Osterman, Scott  | Director     | United States  | Project Management                  | -3.1  | \$360.00 | (\$1,116.00) | 1107F14700: CR: 0807F01283: Analysis of remaining tasks and discussion related to status of IT resource request, contingency planning. |
| 8/2/2007 | Osterman, Scott  | Director     | United States  | Project Management                  | 3.1   | \$380.00 | \$1,178.00   | 1107F14816: RE: 0807F01283: Analysis of remaining tasks and discussion related to status of IT resource request, contingency planning. |
| 8/2/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | -3.5  | \$165.00 | (\$577.50)   | 1107F14695: CR: 0807F01296: Review SAP control RE-H2 configuration testing documentation for P0..                                      |
| 8/2/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | -4.9  | \$165.00 | (\$808.50)   | 1107F14696: CR: 0807F01297: Review SAP control RE-E1 configuration testing documentation for P01..                                     |
| 8/2/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | 3.5   | \$180.00 | \$630.00     | 1107F14811: RE: 0807F01296: Review SAP control RE-H2 configuration testing documentation for P0..                                      |
| 8/2/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | 4.9   | \$180.00 | \$882.00     | 1107F14812: RE: 0807F01297: Review SAP control RE-E1 configuration testing documentation for P01..                                     |
| 8/2/2007 | Razo, Sergio     | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -4.1  | \$135.00 | (\$553.50)   | 1107F14626: CR: 0907F04762: Documentation for EX-SPM   |
| 8/2/2007 | Razo, Sergio     | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 4.1   | \$145.00 | \$594.50     | 1107F14742: RE: 0907F04762: Documentation for EX-SPM   |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico         | Validation (Foreign staff use only) | -1.3  | \$225.00 | (\$292.50)   | 1107F14631: CR: 0907F04767: Review the work performed on Employee cost binder  |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico         | Validation (Foreign staff use only) | -2.4  | \$225.00 | (\$540.00)   | 1107F14632: CR: 0907F04768: Discussing work performed and exceptions noted with the team   |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico         | Validation (Foreign staff use only) | -3.2  | \$225.00 | (\$720.00)   | 1107F14633: CR: 0907F04769: Preparing closing meeting  |

| Date     | Name             | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico       | Validation (Foreign staff use only) | -1.4  | \$225.00 | (\$315.00) | 1107F14634: CR: 0907F04770:<br>Clearing pendings and doubts about the<br>work performed by the team |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico       | Validation (Foreign staff use only) | 1.3   | \$240.00 | \$312.00   | 1107F14747: RE: 0907F04767:<br>Review the work performed on<br>Employee cost binder                 |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico       | Validation (Foreign staff use only) | 2.4   | \$240.00 | \$576.00   | 1107F14748: RE: 0907F04768:<br>Discussing work performed and<br>exceptions noted with the team      |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico       | Validation (Foreign staff use only) | 3.2   | \$240.00 | \$768.00   | 1107F14749: RE: 0907F04769:<br>Preparing closing meeting  |
| 8/2/2007 | Ricardez, Elvira | Sr Manager   | Mexico       | Validation (Foreign staff use only) | 1.4   | \$240.00 | \$336.00   | 1107F14750: RE: 0907F04770:<br>Clearing pendings and doubts about the<br>work performed by the team |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F14661: CR: 0907F04797:<br>Review over the Control Activity<br>testing FR-D1                    |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.9  | \$95.00  | (\$180.50) | 1107F14662: CR: 0907F04798:<br>Review over the Supporting<br>Documentation stored in the binder     |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F14663: CR: 0907F04799:<br>Review over the Control Activity<br>testing TR-A1                    |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14664: CR: 0907F04800:<br>Review over the Control Activity<br>testing TR-E1                    |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14665: CR: 0907F04801:<br>Review over the Control Activity<br>testing TR-E2                    |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F14777: RE: 0907F04797:<br>Review over the Control Activity<br>testing FR-D1                    |
| 8/2/2007 | Rivera, Jose     | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.9   | \$105.00 | \$199.50   | 1107F14778: RE: 0907F04798:<br>Review over the Supporting<br>Documentation stored in the binder     |

| Date     | Name         | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|--------------|--------------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Rivera, Jose | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F14779: RE: 0907F04799: Review over the Control Activity testing TR-A1                |
| 8/2/2007 | Rivera, Jose | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14780: RE: 0907F04800: Review over the Control Activity testing TR-E1                |
| 8/2/2007 | Rivera, Jose | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14781: RE: 0907F04801: Review over the Control Activity testing TR-E2                |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F14610: CR: 0907F04746: E-Mail communication with US Team                             |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -1.6  | \$200.00 | (\$320.00) | 1107F14611: CR: 0907F04747: Coordination appointments with BPOs - testing Key Controls    |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F14612: CR: 0907F04748: discussion BPO - cycle revenue - introducing testing          |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F14613: CR: 0907F04749: discussion BPO - cycle revenue - handling cut off/incoterms   |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F14614: CR: 0907F04750: discussion BPO - cycle revenue - handling master data changes |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F14615: CR: 0907F04751: Financial Reporting Cycle - Testing control activities        |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F14726: RE: 0907F04746: E-Mail communication with US Team                             |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 1.6   | \$215.00 | \$344.00   | 1107F14727: RE: 0907F04747: Coordination appointments with BPOs - testing Key Controls    |
| 8/2/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F14728: RE: 0907F04748: discussion BPO - cycle revenue - introducing testing          |

| Date     | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F14729: RE: 0907F04749: discussion BPO - cycle revenue - handling cut off/incoterms   |
| 8/2/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F14730: RE: 0907F04750: discussion BPO - cycle revenue - handling master data changes |
| 8/2/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F14731: RE: 0907F04751: Financial Reporting Cycle - Testing control activities        |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F14619: CR: 0907F04755: cycle treasury: interview with contact person                 |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F14620: CR: 0907F04756: cycle fixed assets: interview with contact person             |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F14621: CR: 0907F04757: cycle fixed assets: testing received documents                |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F14622: CR: 0907F04758: cycle treasury: testing documentation received                |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F14623: CR: 0907F04759: cycle fixed assets: discussion with the contact person        |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F14624: CR: 0907F04760: cycle inventory: discussion with ICC                          |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F14625: CR: 0907F04761: cycle fixed assets: validation of new COTs and testing        |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F14735: RE: 0907F04755: cycle treasury: interview with contact person                 |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F14736: RE: 0907F04756: cycle fixed assets: interview with contact person             |
| 8/2/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F14737: RE: 0907F04757: cycle fixed assets: testing received documents                |



| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F14738: RE: 0907F04758: cycle treasury: testing documentation received  |
| 8/2/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F14739: RE: 0907F04759: cycle fixed assets: discussion with the contact person  |
| 8/2/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F14740: RE: 0907F04760: cycle inventory: discussion with ICC  |
| 8/2/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F14741: RE: 0907F04761: cycle fixed assets: validation of new COTs and testing  |
| 8/2/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -0.3  | \$165.00 | (\$49.50)  | 1107F14706: CR: 0807F00754: Participating in weekly IT Coordinators conference call in order to discuss ITGC related audits and issues with Delphi IT Coordinators. |
| 8/2/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | 0.3   | \$180.00 | \$54.00    | 1107F14822: RE: 0807F00754: Participating in weekly IT Coordinators conference call in order to discuss ITGC related audits and issues with Delphi IT Coordinators. |
| 8/2/2007 | Scalbert, Jean-max   | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F14629: CR: 0907F04765: Reconciliation of billing with time trackers and budget.  |
| 8/2/2007 | Scalbert, Jean-max   | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F14630: CR: 0907F04766: Reconciliation of billing with time trackers and budget.  |
| 8/2/2007 | Scalbert, Jean-max   | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F14745: RE: 0907F04765: Reconciliation of billing with time trackers and budget.  |
| 8/2/2007 | Scalbert, Jean-max   | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F14746: RE: 0907F04766: Reconciliation of billing with time trackers and budget.  |
| 8/2/2007 | Shehi, Renis         | Associate | United States | Certus/CARS Program (US use only)   | -3.3  | \$110.00 | (\$363.00) | 1107F14683: CR: 0807F00943: CARS account maintenance for Thermal.   |

| Date     | Name              | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description   |
|----------|-------------------|--------------|---------------|-----------------------------------|-------|----------|------------|---|
| 8/2/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | -2.6  | \$110.00 | (\$286.00) | 1107F14684: CR: 0807F00944: Working with Trintech to resolve script report issue in CARS. |
| 8/2/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | -2.5  | \$110.00 | (\$275.00) | 1107F14685: CR: 0807F00945: Assisting CARS users with new functionality.                  |
| 8/2/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 3.3   | \$120.00 | \$396.00   | 1107F14799: RE: 0807F00943: CARS account maintenance for Thermal.                         |
| 8/2/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.6   | \$120.00 | \$312.00   | 1107F14800: RE: 0807F00944: Working with Trintech to resolve script report issue in CARS. |
| 8/2/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.5   | \$120.00 | \$300.00   | 1107F14801: RE: 0807F00945: Assisting CARS users with new functionality.                  |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Financial Reporting               | -1.2  | \$130.00 | (\$156.00) | 1107F14687: CR: 0807F00201: Participating on the Closing Meeting for Grundig.             |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Financial Reporting               | -4.6  | \$130.00 | (\$598.00) | 1107F14688: CR: 0807F00202: Working on the Expense Reports for Grundig.                   |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -2.1  | \$130.00 | (\$273.00) | 1107F14689: CR: 0807F00203: Documenting testing results for Expenditures - PG2.           |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Financial Reporting               | 1.2   | \$140.00 | \$168.00   | 1107F14803: RE: 0807F00201: Participating on the Closing Meeting for Grundig.             |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Financial Reporting               | 4.6   | \$140.00 | \$644.00   | 1107F14804: RE: 0807F00202: Working on the Expense Reports for Grundig.                   |
| 8/2/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | 2.1   | \$140.00 | \$294.00   | 1107F14805: RE: 0807F00203: Documenting testing results for Expenditures - PG2.           |

| Date     | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/2/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)   | -4.5  | \$120.00 | (\$540.00) | 1107F14600: CR: 0907F04810: Rebill: 0807F01020: Expenditure cycle meeting with client to obtain requested documents.                                      |
| 8/2/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)   | -4.0  | \$120.00 | (\$480.00) | 1107F14601: CR: 0907F04811: Rebill: 0807F01021: Fixed Asset meetings with client to obtain requested documents.   |
| 8/2/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)   | 4.5   | \$130.00 | \$585.00   | 1107F14716: RE: 0907F04810: Rebill: 0807F01020: Expenditure cycle meeting with client to obtain requested documents.                                      |
| 8/2/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)   | 4.0   | \$130.00 | \$520.00   | 1107F14717: RE: 0907F04811: Rebill: 0807F01021: Fixed Asset meetings with client to obtain requested documents.   |
| 8/2/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only) | -2.0  | \$260.00 | (\$520.00) | 1107F14669: CR: 0907F04723: Discussion with Peter Stefanik (PwC Prague) over newly excluded Accenture work due to disagreements with European Controller. |
| 8/2/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F14670: CR: 0907F04805: Rebill: 0807F00766: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi).                                |
| 8/2/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F14671: CR: 0907F04806: Rebill: 0807F00767: Delphi Weekly Status Call (PwC Managers & Staff).   |
| 8/2/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F14672: CR: 0907F04807: Rebill: 0807F00768: SOX Core Team Update Meeting.   |
| 8/2/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only) | 2.0   | \$280.00 | \$560.00   | 1107F14785: RE: 0907F04723: Discussion with Peter Stefanik (PwC Prague) over newly excluded Accenture work due to disagreements with European Controller. |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/2/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F14786: RE: 0907F04805: Rebill: 0807F00766: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi). |
| 8/2/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F14787: RE: 0907F04806: Rebill: 0807F00767: Delphi Weekly Status Call (PwC Managers & Staff).                          |
| 8/2/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F14788: RE: 0907F04807: Rebill: 0807F00768: SOX Core Team Update Meeting.  |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | -3.3  | \$75.00  | (\$247.50) | 1107F14655: CR: 0907F04791: Review control activity B3 with staff in charge of the control activity                        |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | -2.2  | \$75.00  | (\$165.00) | 1107F14656: CR: 0907F04792: Document control B2  |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | -2.7  | \$75.00  | (\$202.50) | 1107F14657: CR: 0907F04793: Review control activity services and update status request lists.                              |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | 3.3   | \$85.00  | \$280.50   | 1107F14771: RE: 0907F04791: Review control activity B3 with staff in charge of the control activity                        |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | 2.2   | \$85.00  | \$187.00   | 1107F14772: RE: 0907F04792: Document control B2  |
| 8/2/2007 | Vargas, Erika       | Associate | Mexico        | Validation (Foreign staff use only) | 2.7   | \$85.00  | \$229.50   | 1107F14773: RE: 0907F04793: Review control activity services and update status request lists.                              |
| 8/2/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.2  | \$95.00  | (\$304.00) | 1107F14686: CR: 0807F01334: Update Manually Calculated Pension Project master spreadsheet with variance explanations.      |
| 8/2/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 3.2   | \$105.00 | \$336.00   | 1107F14802: RE: 0807F01334: Update Manually Calculated Pension Project master spreadsheet with variance explanations.      |

| Date     | Name                 | Position  | Work Country  | Task Code                         | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|-----------------------------------|-------|----------|------------|---|
| 8/2/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F14606: CR: 0907F04742: Budget analysis update  |
| 8/2/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F14607: CR: 0907F04743: Budget analysis update  |
| 8/2/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F14722: RE: 0907F04742: Budget analysis update  |
| 8/2/2007 | Vidal, Amandine      | Associate | France        | Planning (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F14723: RE: 0907F04743: Budget analysis update  |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -1.5  | \$95.00  | (\$142.50) | 1107F14595: CR: 0807F00410: Discuss updated test approach for all cycles with D Weir and R Thomas, PwC.   |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -0.5  | \$95.00  | (\$47.50)  | 1107F14596: CR: 0807F00411: Reconcile COT to validation spreadsheet for the financial reporting cycle.  |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -1.0  | \$95.00  | (\$95.00)  | 1107F14597: CR: 0807F00412: Read and compare prior year and current validation templates for the inventory cycle to understand changes in the controls. |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -2.3  | \$95.00  | (\$218.50) | 1107F14598: CR: 0807F00413: Review provided documentation for the inventory controls testing.   |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | -2.2  | \$95.00  | (\$209.00) | 1107F14599: CR: 0807F00414: Review the revenue controls and update the sample / population requests.  |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | 1.5   | \$105.00 | \$157.50   | 1107F14711: RE: 0807F00410: Discuss updated test approach for all cycles with D Weir and R Thomas, PwC.   |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)    | 0.5   | \$105.00 | \$52.50    | 1107F14712: RE: 0807F00411: Reconcile COT to validation spreadsheet for the financial reporting cycle.  |

| Date     | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|---|-------|----------|------------|---|
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.0   | \$105.00 | \$105.00   | 1107F14713: RE: 0807F00412: Read and compare prior year and current validation templates for the inventory cycle to understand changes in the controls. |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.3   | \$105.00 | \$241.50   | 1107F14714: RE: 0807F00413: Review provided documentation for the inventory controls testing.   |
| 8/2/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.2   | \$105.00 | \$231.00   | 1107F14715: RE: 0807F00414: Review the revenue controls and update the sample / population requests.  |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -0.5  | \$165.00 | (\$82.50)  | 1107F14592: CR: 0807F00303: Attend weekly Pwc team meeting phone call.  |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -0.5  | \$165.00 | (\$82.50)  | 1107F14593: CR: 0807F00304: Respond to questions from PwC team.   |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -1.8  | \$165.00 | (\$297.00) | 1107F14594: CR: 0807F00305: Respond to questions from PwC team.   |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 0.5   | \$180.00 | \$90.00    | 1107F14708: RE: 0807F00303: Attend weekly Pwc team meeting phone call.  |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 0.5   | \$180.00 | \$90.00    | 1107F14709: RE: 0807F00304: Respond to questions from PwC team.   |
| 8/2/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 1.8   | \$180.00 | \$324.00   | 1107F14710: RE: 0807F00305: Respond to questions from PwC team.   |
| 8/2/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F14701: CR: 0807F00336: IT Coordinators call.   |
| 8/2/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.8  | \$260.00 | (\$208.00) | 1107F14702: CR: 0807F00337: Meeting with Candice to discuss SAP App controls.   |
| 8/2/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F14703: CR: 0807F00338: Internal DPH /PwC call.   |
| 8/2/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.3  | \$260.00 | (\$78.00)  | 1107F14704: CR: 0807F00339: Call with Sid re: SAP.  |

| Date     | Name            | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-----------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | -0.4  | \$260.00 | (\$104.00) | 1107F14705: CR: 0807F00340: Verify upload of Packard work to Sharepoint.                          |
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.5   | \$280.00 | \$140.00   | 1107F14817: RE: 0807F00336: IT Coordinators call.   |
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.8   | \$280.00 | \$224.00   | 1107F14818: RE: 0807F00337: Meeting with Candice to discuss SAP App controls.                     |
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.5   | \$280.00 | \$140.00   | 1107F14819: RE: 0807F00338: Internal DPH /PwC call.   |
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.3   | \$280.00 | \$84.00    | 1107F14820: RE: 0807F00339: Call with Sid re: SAP.  |
| 8/2/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.4   | \$280.00 | \$112.00   | 1107F14821: RE: 0807F00340: Verify upload of Packard work to Sharepoint.                          |
| 8/3/2007 | Abrman, Tomas   | Associate    | Czech Republic | Validation (Foreign staff use only) | -2.3  | \$105.00 | (\$241.50) | 1107F14853: CR: 0907F04859: Preparing source binders for all testing cycles.                      |
| 8/3/2007 | Abrman, Tomas   | Associate    | Czech Republic | Validation (Foreign staff use only) | 2.3   | \$115.00 | \$264.50   | 1107F14947: RE: 0907F04859: Preparing source binders for all testing cycles.                      |
| 8/3/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | -3.7  | \$130.00 | (\$481.00) | 1107F14904: CR: 0807F00482: Reviewed and documented Revenue test documentations for P05.          |
| 8/3/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | -4.4  | \$130.00 | (\$572.00) | 1107F14905: CR: 0807F00483: Reviewed and documented Revenue test documentations for P05.          |
| 8/3/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | 3.7   | \$140.00 | \$518.00   | 1107F14998: RE: 0807F00482: Reviewed and documented Revenue test documentations for P05.          |
| 8/3/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | 4.4   | \$140.00 | \$616.00   | 1107F14999: RE: 0807F00483: Reviewed and documented Revenue test documentations for P05.          |
| 8/3/2007 | Braman, Brandon | Sr Associate | United States  | ITGC Testing - General              | -1.0  | \$130.00 | (\$130.00) | 1107F14915: CR: 0807F00159: Phone Conference for Blois, France audit resource scheduling meeting. |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Braman, Brandon  | Sr Associate | United States | ITGC Testing - General              | 1.0   | \$140.00 | \$140.00   | 1107F15009: RE: 0807F00159: Phone Conference for Blois, France audit resource scheduling meeting.  |
| 8/3/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | -6.0  | \$120.00 | (\$720.00) | 1107F14825: CR: 0807F02457: Tested and documented Revenue control relating to Delphi Thermal's and Interior's quartely billing adjustments.  |
| 8/3/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | -4.3  | \$120.00 | (\$516.00) | 1107F14826: CR: 0807F02462: Tested and documented inventory testing relating to Delphi Thermal's & Interior's accrual for goods & services received but not invoiced.                    |
| 8/3/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | 6.0   | \$130.00 | \$780.00   | 1107F14919: RE: 0807F02457: Tested and documented Revenue control relating to Delphi Thermal's and Interior's quartely billing adjustments.  |
| 8/3/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | 4.3   | \$130.00 | \$559.00   | 1107F14920: RE: 0807F02462: Tested and documented inventory testing relating to Delphi Thermal's & Interior's accrual for goods & services received but not invoiced.                    |
| 8/3/2007 | Delaunay, Helene | Manager      | France        | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F14833: CR: 0907F04839: Phone Discussion with Blois plant controller and the auditor in charge of the audit of fixed assets, regarding the draft exceptions concerning this process. |
| 8/3/2007 | Delaunay, Helene | Manager      | France        | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F14927: RE: 0907F04839: Phone Discussion with Blois plant controller and the auditor in charge of the audit of fixed assets, regarding the draft exceptions concerning this process. |
| 8/3/2007 | DiCicco, Jaclyn  | Associate    | United States | Project management (US use only)    | -0.4  | \$95.00  | (\$38.00)  | 1107F14892: CR: 0807F00502: Conversation with Paola Navarro(PwC) about Project Quality Assurance.  |
| 8/3/2007 | DiCicco, Jaclyn  | Associate    | United States | Project management (US use only)    | 0.4   | \$105.00 | \$42.00    | 1107F14986: RE: 0807F00502: Conversation with Paola Navarro(PwC) about Project Quality Assurance.  |



| Date     | Name               | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|--------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Eckroth, Jenae     | Associate      | United States | Delphi - Travel                     | -2.0  | \$180.00 | (\$360.00) | 1107F14828: CR: 0807F00512: Travel from Troy, Michigan to Cedar Rapids, Iowa. (4hrs * 50%).                  |
| 8/3/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | -1.5  | \$180.00 | (\$270.00) | 1107F14893: CR: 0807F00511: Consolidation and issue handling with Delphi/PwC weekly status report responses. |
| 8/3/2007 | Eckroth, Jenae     | Associate      | United States | Delphi - Travel                     | 2.0   | \$190.00 | \$380.00   | 1107F14922: RE: 0807F00512: Travel from Troy, Michigan to Cedar Rapids, Iowa. (4hrs * 50%).                  |
| 8/3/2007 | Eckroth, Jenae     | Associate      | United States | Project management (US use only)    | 1.5   | \$190.00 | \$285.00   | 1107F14987: RE: 0807F00511: Consolidation and issue handling with Delphi/PwC weekly status report responses. |
| 8/3/2007 | Eide, Elizabeth    | Administrative | United States | Preparation of fee application      | 1.0   | \$80.00  | \$80.00    | 1107F25956: Coordinate the May 2007 fee statements for printing.   |
| 8/3/2007 | Erickson, Dave     | Partner        | United States | Project Management                  | -1.0  | \$390.00 | (\$390.00) | 1107F14903: CR: 0807F00245: Update on key control framework that has been finalized for Delphi.              |
| 8/3/2007 | Erickson, Dave     | Partner        | United States | Project Management                  | 1.0   | \$420.00 | \$420.00   | 1107F14997: RE: 0807F00245: Update on key control framework that has been finalized for Delphi.              |
| 8/3/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F14871: CR: 0907F04877: Review expenditures binder TB code 752   |
| 8/3/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | -3.1  | \$95.00  | (\$294.50) | 1107F14872: CR: 0907F04878: Review and update the employees cost binders                                     |
| 8/3/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | -2.4  | \$95.00  | (\$228.00) | 1107F14873: CR: 0907F04879: Continued Review and update the employees cost binders                           |
| 8/3/2007 | Escandon, Leopoldo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F14965: RE: 0907F04877: Review expenditures binder TB code 752   |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Validation (Foreign staff use only) | 3.1   | \$105.00 | \$325.50   | 1107F14966: RE: 0907F04878: Review and update the employees cost binders   |
| 8/3/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Validation (Foreign staff use only) | 2.4   | \$105.00 | \$252.00   | 1107F14967: RE: 0907F04879: Continued Review and update the employees cost binders   |
| 8/3/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | -0.3  | \$95.00  | (\$28.50)  | 1107F14890: CR: 0807F00362: Phone discussion with L Meyer (Delphi) regarding conference rooms for Delphi SOX Team.   |
| 8/3/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | -0.7  | \$95.00  | (\$66.50)  | 1107F14891: CR: 0807F00363: E-mail and correspondence related to Delphi SOX project.   |
| 8/3/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | 0.3   | \$105.00 | \$31.50    | 1107F14984: RE: 0807F00362: Phone discussion with L Meyer (Delphi) regarding conference rooms for Delphi SOX Team.   |
| 8/3/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | 0.7   | \$105.00 | \$73.50    | 1107F14985: RE: 0807F00363: E-mail and correspondence related to Delphi SOX project.   |
| 8/3/2007 | Fatima, Subia       | Associate    | United States | Delphi - Travel                     | -4.0  | \$110.00 | (\$440.00) | 1107F14829: CR: 0807F01088: Travel from Germany to Chicago (8hrs * 50%).   |
| 8/3/2007 | Fatima, Subia       | Associate    | United States | Delphi - Travel                     | 4.0   | \$120.00 | \$480.00   | 1107F14923: RE: 0807F01088: Travel from Germany to Chicago (8hrs * 50%).   |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                     | -1.5  | \$130.00 | (\$195.00) | 1107F14830: CR: 0807F01903: Travel between DTW - IAH (3 hrs. * 50%).   |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.4  | \$130.00 | (\$312.00) | 1107F14908: CR: 0807F01842: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -3.4  | \$130.00 | (\$442.00) | 1107F14909: CR: 0807F01843: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.2  | \$130.00 | (\$286.00) | 1107F14910: CR: 0807F01844: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                     | 1.5   | \$140.00 | \$210.00   | 1107F14924: RE: 0807F01903: Travel between DTW - IAH (3 hrs. * 50%).   |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.4   | \$140.00 | \$336.00   | 1107F15002: RE: 0807F01842: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.4   | \$140.00 | \$476.00   | 1107F15003: RE: 0807F01843: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/3/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.2   | \$140.00 | \$308.00   | 1107F15004: RE: 0807F01844: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.2  | \$95.00  | (\$209.00) | 1107F14865: CR: 0907F04871: Meeting with Xochitl Rosas about control activities G1, G2, G3 y G4  |
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.1  | \$95.00  | (\$199.50) | 1107F14866: CR: 0907F04872: Continued Meeting with Xochitl Rosas about control activities G1, G2, G3 y G4  |

| Date     | Name                | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate   | Mexico        | Delphi - Travel                     | -1.9  | \$95.00  | (\$175.75) | 1107F14867: CR: 0907F04873: Travel from Cd Juarez to Cd Mexico (3.7hrs * 50%)                              |
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | 2.2   | \$105.00 | \$231.00   | 1107F14959: RE: 0907F04871: Meeting with Xochitl Rosas about control activities G1, G2, G3 y G4            |
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate   | Mexico        | Validation (Foreign staff use only) | 2.1   | \$105.00 | \$220.50   | 1107F14960: RE: 0907F04872: Continued Meeting with Xochitl Rosas about control activities G1, G2, G3 y G4  |
| 8/3/2007 | Gutierrez, Gildardo | Sr Associate   | Mexico        | Delphi - Travel                     | 1.9   | \$105.00 | \$194.25   | 1107F14961: RE: 0907F04873: Travel from Cd Juarez to Cd Mexico (3.7hrs * 50%)                              |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F14841: CR: 0907F04847: Financial Reporting: validation testing and documentation                      |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F14842: CR: 0907F04848: Revenue: validation testing and documentation                                  |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F14843: CR: 0907F04849: Revenue: discussion with assessor about results of validation testing          |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F14935: RE: 0907F04847: Financial Reporting: validation testing and documentation                      |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F14936: RE: 0907F04848: Revenue: validation testing and documentation                                  |
| 8/3/2007 | Haselhof, Joachim   | Associate      | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F14937: RE: 0907F04849: Revenue: discussion with assessor about results of validation testing          |
| 8/3/2007 | Koenen, Theresa     | Administrative | United States | Preparation of fee application      | 2.5   | \$80.00  | \$200.00   | 1107F25955: Finish binding 13 copies with tab sheets-Delphi April Fee Statement-L.Eide/Andrea Clark Smith. |

| Date     | Name     | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|----------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F14894: CR: 0807F00642:<br>Review with S Verma (PwC) what I am leaving behind and the outstanding issues I am leaving for him..   |
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -1.4  | \$95.00  | (\$133.00) | 1107F14895: CR: 0807F00643:<br>Organize my cubicle for S Verma (PwC), label drawers and boxes, and construct a legend so that he would be able to find the many files he will be in custody of when he takes over my project..    |
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -1.6  | \$95.00  | (\$152.00) | 1107F14896: CR: 0807F00644:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments..               |
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F14897: CR: 0807F00645:<br>Meeting with K Benson (The Siegfried Group) to let her know the status of the Manually Calculated Pension project for Grant Thornton and what I am leaving behind for her firm and S Verma (PwC).. |
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | 0.6   | \$105.00 | \$63.00    | 1107F14988: RE: 0807F00642:<br>Review with S Verma (PwC) what I am leaving behind and the outstanding issues I am leaving for him..   |
| 8/3/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | 1.4   | \$105.00 | \$147.00   | 1107F14989: RE: 0807F00643:<br>Organize my cubicle for S Verma (PwC), label drawers and boxes, and construct a legend so that he would be able to find the many files he will be in custody of when he takes over my project..    |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | 1.6   | \$105.00 | \$168.00   | 1107F14990: RE: 0807F00644:<br>Organize and update the results of the recalculations of the Manually Calculated Pension Participants for Grant Thornton pension audit of the manually calculated pension payments..               |
| 8/3/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F14991: RE: 0807F00645:<br>Meeting with K Benson (The Siegfried Group) to let her know the status of the Manually Calculated Pension project for Grant Thornton and what I am leaving behind for her firm and S Verma (PwC).. |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.0  | \$95.00  | (\$190.00) | 1107F14858: CR: 0907F04864:<br>Documentation of the electronic document Treasury Validation Program of observations of the control activities, result of the review TR – E2 and TR – E3   |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.5  | \$95.00  | (\$142.50) | 1107F14859: CR: 0907F04865:<br>Documentation of the electronic document Treasury Validation Program of observations of the control activities, result of the review TR – F1 and TR - F2   |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F14860: CR: 0907F04866:<br>Documentation of the electronic document Treasury Validation Program of observations of the control activities, result of the review TR - G1 and TR - H1   |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F14861: CR: 0907F04867:<br>Documentation of the electronic document Treasury Validation Program of observations of the control activity TR - J1   |

| Date     | Name             | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F14862: CR: 0907F04868:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J2  |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.0  | \$95.00  | (\$95.00)  | 1107F14863: CR: 0907F04869:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J3  |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | -1.5  | \$95.00  | (\$142.50) | 1107F14864: CR: 0907F04870:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J4  |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F14952: RE: 0907F04864:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activities,<br>result of the review TR – E2 and TR –<br>E3 |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.5   | \$105.00 | \$157.50   | 1107F14953: RE: 0907F04865:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activities,<br>result of the review TR – F1 and TR -<br>F2 |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F14954: RE: 0907F04866:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activities,<br>result of the review TR - G1 and TR -<br>H1 |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico       | Validation (Foreign staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F14955: RE: 0907F04867:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J1  |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F14956: RE: 0907F04868:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J2 |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.0   | \$105.00 | \$105.00   | 1107F14957: RE: 0907F04869:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J3 |
| 8/3/2007 | Manjarrez, Brian | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.5   | \$105.00 | \$157.50   | 1107F14958: RE: 0907F04870:<br>Documentation of the electronic<br>document Treasury Validation Program<br>of observations of the control activity<br>TR - J4 |
| 8/3/2007 | Orf, Darren      | Manager      | United States | Project management (US use only)    | -1.0  | \$280.00 | (\$280.00) | 1107F14886: CR: 0807F00252:<br>Reviewed project issue and risk log and<br>followed up on newly identified issues<br>and risks.                               |
| 8/3/2007 | Orf, Darren      | Manager      | United States | Project management (US use only)    | 1.0   | \$295.00 | \$295.00   | 1107F14980: RE: 0807F00252:<br>Reviewed project issue and risk log and<br>followed up on newly identified issues<br>and risks.                               |
| 8/3/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | -4.0  | \$165.00 | (\$660.00) | 1107F14906: CR: 0807F01298:<br>Review SAP control RE-C2<br>configuration testing documentation for<br>P02..  |
| 8/3/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | -4.5  | \$165.00 | (\$742.50) | 1107F14907: CR: 0807F01299:<br>Review SAP control RE-D2<br>configuration testing documentation for<br>P02..  |
| 8/3/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | 4.0   | \$180.00 | \$720.00   | 1107F15000: RE: 0807F01298:<br>Review SAP control RE-C2<br>configuration testing documentation for<br>P02..  |



| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | 4.5   | \$180.00 | \$810.00   | 1107F15001: RE: 0807F01299:<br>Review SAP control RE-D2<br>configuration testing documentation for<br>P02.. |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14874: CR: 0907F04880:<br>Review over the Control Activity<br>testing TR-F2                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14875: CR: 0907F04881:<br>Review over the Control Activity<br>testing TR-J1                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14876: CR: 0907F04882:<br>Review over the Control Activity<br>testing TR-J2                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14877: CR: 0907F04883:<br>Review over the Control Activity<br>testing TR-J3                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F14878: CR: 0907F04884:<br>Review over the Control Activity<br>testing TR-K1                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F14879: CR: 0907F04885:<br>Review and Discussion of Issues with<br>the process owners                   |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14968: RE: 0907F04880:<br>Review over the Control Activity<br>testing TR-F2                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14969: RE: 0907F04881:<br>Review over the Control Activity<br>testing TR-J1                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14970: RE: 0907F04882:<br>Review over the Control Activity<br>testing TR-J2                            |
| 8/3/2007 | Rivera, Jose     | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14971: RE: 0907F04883:<br>Review over the Control Activity<br>testing TR-J3                            |

| Date     | Name         | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|--------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Rivera, Jose | Sr Associate | Mexico       | Validation (Foreign staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F14972: RE: 0907F04884: Review over the Control Activity testing TR-K1   |
| 8/3/2007 | Rivera, Jose | Sr Associate | Mexico       | Validation (Foreign staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F14973: RE: 0907F04885: Review and Discussion of Issues with the process owners  |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F14834: CR: 0907F04840: Communication with US Team   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F14835: CR: 0907F04841: Coordination appointments with BPOs - testing Key Controls   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.6  | \$200.00 | (\$120.00) | 1107F14836: CR: 0907F04842: Discussing with ICC availability of BPOs - same understanding of the content of key controls/test descriptions |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F14837: CR: 0907F04843: Status of field work - summarization   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F14838: CR: 0907F04844: Preparing invoice data   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F14839: CR: 0907F04845: discussing with BPO - master data changes  |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F14840: CR: 0907F04846: Financial Reporting - Testing Key Control Activities   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F14928: RE: 0907F04840: Communication with US Team   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F14929: RE: 0907F04841: Coordination appointments with BPOs - testing Key Controls   |
| 8/3/2007 | Rogge, Horst | Manager      | Germany      | Validation (Foreign staff use only) | 0.6   | \$215.00 | \$129.00   | 1107F14930: RE: 0907F04842: Discussing with ICC availability of BPOs - same understanding of the content of key controls/test descriptions |

| Date     | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F14931: RE: 0907F04843: Status of field work - summarization                           |
| 8/3/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F14932: RE: 0907F04844: Preparing invoice data   |
| 8/3/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F14933: RE: 0907F04845: discussing with BPO - master data changes                      |
| 8/3/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F14934: RE: 0907F04846: Financial Reporting - Testing Key Control Activities           |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Planning (Foreign staff use only)   | -0.2  | \$130.00 | (\$26.00)  | 1107F14844: CR: 0907F04850: cycle fixed assets: interview with a contact person            |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Planning (Foreign staff use only)   | -0.3  | \$130.00 | (\$39.00)  | 1107F14845: CR: 0907F04851: cycle fixed assets: interview with a contact person            |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F14846: CR: 0907F04852: cycle treasury: interview and discussion with a contact person |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F14847: CR: 0907F04853: cycle inventory: documentation of testing                      |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F14848: CR: 0907F04854: cycle inventory: interview with the contact person             |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F14849: CR: 0907F04855: cycle inventory: documenting results                           |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F14850: CR: 0907F04856: cycle fixed assets: documenting results                        |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F14851: CR: 0907F04857: cycle inventory: working through new COTs                      |
| 8/3/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F14852: CR: 0907F04858: updating time tracker  |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Planning (Foreign staff use only)   | 0.2   | \$145.00 | \$29.00    | 1107F14938: RE: 0907F04850: cycle fixed assets: interview with a contact person  |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Planning (Foreign staff use only)   | 0.3   | \$145.00 | \$43.50    | 1107F14939: RE: 0907F04851: cycle fixed assets: interview with a contact person  |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F14940: RE: 0907F04852: cycle treasury: interview and discussion with a contact person   |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F14941: RE: 0907F04853: cycle inventory: documentation of testing  |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F14942: RE: 0907F04854: cycle inventory: interview with the contact person   |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F14943: RE: 0907F04855: cycle inventory: documenting results   |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F14944: RE: 0907F04856: cycle fixed assets: documenting results  |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F14945: RE: 0907F04857: cycle inventory: working through new COTs  |
| 8/3/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F14946: RE: 0907F04858: updating time tracker  |
| 8/3/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -2.8  | \$165.00 | (\$462.00) | 1107F14913: CR: 0807F00755: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, scheduling and other issues. |
| 8/3/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -1.3  | \$165.00 | (\$214.50) | 1107F14914: CR: 0807F00756: Discussing the schedule and performed audits with Dennis Wojdyla (PwC) and Manish Zaveri (Delphi).                               |
| 8/3/2007 | Sadaghiyani, Jamshid | Manager   | United States | QA                                  | -4.5  | \$165.00 | (\$742.50) | 1107F14916: CR: 0807F00757: Reviewing Access to Program & Data section of the UK-Stonehouse testing.   |

| Date     | Name                 | Position | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|----------|----------------------|----------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/3/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)       | 2.8   | \$180.00 | \$504.00   | 1107F15007: RE: 0807F00755: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, scheduling and other issues. |
| 8/3/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT)       | 1.3   | \$180.00 | \$234.00   | 1107F15008: RE: 0807F00756: Discussing the schedule and performed audits with Dennis Wojdyla (PwC) and Manish Zaveri (Delphi).                               |
| 8/3/2007 | Sadaghiyani, Jamshid | Manager  | United States | QA                                | 4.5   | \$180.00 | \$810.00   | 1107F15010: RE: 0807F00757: Reviewing Access to Program & Data section of the UK-Stonehouse testing.   |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F14854: CR: 0907F04860: Detailed budget analysis sent to Daren and Shannon.  |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F14855: CR: 0907F04861: Detailed budget analysis sent to Daren and Shannon.  |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F14856: CR: 0907F04862: Weekly status preparation with detailed actions to be performed.   |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F14857: CR: 0907F04863: Weekly status preparation with detailed actions to be performed.   |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F14948: RE: 0907F04860: Detailed budget analysis sent to Daren and Shannon.  |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F14949: RE: 0907F04861: Detailed budget analysis sent to Daren and Shannon.  |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F14950: RE: 0907F04862: Weekly status preparation with detailed actions to be performed.   |
| 8/3/2007 | Scalbert, Jean-max   | Manager  | France        | Planning (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F14951: RE: 0907F04863: Weekly status preparation with detailed actions to be performed.   |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | -3.1  | \$110.00 | (\$341.00) | 1107F14898: CR: 0807F00946: Working with A Wright (Delphi) to fix Thermal accounts in CARS. |
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | -2.2  | \$110.00 | (\$242.00) | 1107F14899: CR: 0807F00947: Following up on CARS-SAP project.                               |
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | -2.9  | \$110.00 | (\$319.00) | 1107F14900: CR: 0807F00948: Account maintenance in CARS.                                    |
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | 3.1   | \$120.00 | \$372.00   | 1107F14992: RE: 0807F00946: Working with A Wright (Delphi) to fix Thermal accounts in CARS. |
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | 2.2   | \$120.00 | \$264.00   | 1107F14993: RE: 0807F00947: Following up on CARS-SAP project.                               |
| 8/3/2007 | Shehi, Renis        | Associate    | United States | Certus/CARS Program (US use only)   | 2.9   | \$120.00 | \$348.00   | 1107F14994: RE: 0807F00948: Account maintenance in CARS.                                    |
| 8/3/2007 | Siansi, Cleberson   | Sr Associate | United States | Delphi - Travel                     | -4.1  | \$130.00 | (\$526.50) | 1107F14827: CR: 0807F00204: Travel from Nuremberg/ Germany to Detroit/ USA (8.1hrs * 50%).  |
| 8/3/2007 | Siansi, Cleberson   | Sr Associate | United States | Delphi - Travel                     | 4.1   | \$140.00 | \$567.00   | 1107F14921: RE: 0807F00204: Travel from Nuremberg/ Germany to Detroit/ USA (8.1hrs * 50%).  |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -0.9  | \$250.00 | (\$225.00) | 1107F14880: CR: 0907F04886: Conference call with Marcio (CAS)                               |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -2.8  | \$250.00 | (\$700.00) | 1107F14881: CR: 0907F04887: Review of testing results of information inputted into Certus.  |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -0.8  | \$250.00 | (\$200.00) | 1107F14882: CR: 0907F04888: Preparing Milestone chart to US Team.                           |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -1.0  | \$250.00 | (\$250.00) | 1107F14883: CR: 0907F04889: International Conference call                                   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -1.3  | \$250.00 | (\$325.00) | 1107F14884: CR: 0907F04890: Review of responsibility matrix for Jaguariuna                  |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -1.1  | \$250.00 | (\$275.00) | 1107F14885: CR: 0907F04891: Review of status of work.   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 0.9   | \$265.00 | \$238.50   | 1107F14974: RE: 0907F04886: Conference call with Marcio (CAS)   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 2.8   | \$265.00 | \$742.00   | 1107F14975: RE: 0907F04887: Review of testing results of information inputed into Certus.   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 0.8   | \$265.00 | \$212.00   | 1107F14976: RE: 0907F04888: Preparing Milestone chart to US Team.   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 1.0   | \$265.00 | \$265.00   | 1107F14977: RE: 0907F04889: International Conference call   |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 1.3   | \$265.00 | \$344.50   | 1107F14978: RE: 0907F04890: Review of responsability matrix for Jaguariuna  |
| 8/3/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 1.1   | \$265.00 | \$291.50   | 1107F14979: RE: 0907F04891: Review of status of work.   |
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | -2.9  | \$120.00 | (\$348.00) | 1107F14823: CR: 0907F04895: Rebill: 0807F01022: Reading through control objective templates for Employee Cost, Expenditure, and Fixed Asset cycles.           |
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | -2.6  | \$120.00 | (\$312.00) | 1107F14824: CR: 0907F04896: Rebill: 0807F01023: Continued Reading through control objective templates for Employee Cost, Expenditure, and Fixed Asset cycles. |
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Delphi - Travel                     | -1.3  | \$120.00 | (\$150.00) | 1107F14831: CR: 0907F04897: Rebill: 0807F01024: Drive from kokomo to IND airport to fly to DTW. (2.5hrs * 50%).   |
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 2.9   | \$130.00 | \$377.00   | 1107F14917: RE: 0907F04895: Rebill: 0807F01022: Reading through control objective templates for Employee Cost, Expenditure, and Fixed Asset cycles.           |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 2.6   | \$130.00 | \$338.00   | 1107F14918: RE: 0907F04896: Rebill: 0807F01023: Continued Reading through control objective templates for Employee Cost, Expenditure, and Fixed Asset cycles. |
| 8/3/2007 | Thomas, Rance       | Sr Associate | United States | Delphi - Travel                     | 1.3   | \$130.00 | \$162.50   | 1107F14925: RE: 0907F04897: Rebill: 0807F01024: Drive from kokomo to IND airport to fly to DTW. (2.5hrs * 50%).   |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F14887: CR: 0907F04820: Diane Wier (PwC) E&S Update   |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F14888: CR: 0907F04821: Meeting with Horst Regge (PwC) regarding the removal of key controls and the impact.  |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F14889: CR: 0907F04822: Email to China team regarding specific instructions regarding walk throughs.  |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F14981: RE: 0907F04820: Diane Wier (PwC) E&S Update   |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F14982: RE: 0907F04821: Meeting with Horst Regge (PwC) regarding the removal of key controls and the impact.  |
| 8/3/2007 | VanGorder, Kimberly | Director     | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F14983: RE: 0907F04822: Email to China team regarding specific instructions regarding walk throughs.  |
| 8/3/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -3.8  | \$75.00  | (\$285.00) | 1107F14868: CR: 0907F04874: Review and update the Financial Reporting Binder  |
| 8/3/2007 | Vargas, Erika       | Associate    | Mexico        | Validation (Foreign staff use only) | -3.3  | \$75.00  | (\$247.50) | 1107F14869: CR: 0907F04875: Continued Review and update the Financial Reporting Binder  |
| 8/3/2007 | Vargas, Erika       | Associate    | Mexico        | Delphi - Travel                     | -0.6  | \$75.00  | (\$41.25)  | 1107F14870: CR: 0907F04876: Travel from Delphi installations to airport (1.1hrs * 50%)  |



| Date     | Name            | Position  | Work Country  | Task Code                                     | Hours | Rate     | Total      | Description   |
|----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/3/2007 | Vargas, Erika   | Associate | Mexico        | Validation (Foreign staff use only)           | 3.8   | \$85.00  | \$323.00   | 1107F14962: RE: 0907F04874: Review and update the Financial Reporting Binder  |
| 8/3/2007 | Vargas, Erika   | Associate | Mexico        | Validation (Foreign staff use only)           | 3.3   | \$85.00  | \$280.50   | 1107F14963: RE: 0907F04875: Continued Review and update the Financial Reporting Binder  |
| 8/3/2007 | Vargas, Erika   | Associate | Mexico        | Delphi - Travel                               | 0.6   | \$85.00  | \$46.75    | 1107F14964: RE: 0907F04876: Travel from Delphi installations to airport (1.1hrs * 50%)  |
| 8/3/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)           | -3.3  | \$95.00  | (\$313.50) | 1107F14901: CR: 0807F01335: Review files to update Manually Calculated Pension Project master spreadsheet with variance explanations.   |
| 8/3/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)           | -0.6  | \$95.00  | (\$57.00)  | 1107F14902: CR: 0807F01336: Meeting with J Lim (PwC) for final update on HR project.  |
| 8/3/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)           | 3.3   | \$105.00 | \$346.50   | 1107F14995: RE: 0807F01335: Review files to update Manually Calculated Pension Project master spreadsheet with variance explanations.   |
| 8/3/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)           | 0.6   | \$105.00 | \$63.00    | 1107F14996: RE: 0807F01336: Meeting with J Lim (PwC) for final update on HR project.  |
| 8/3/2007 | Vidal, Amandine | Associate | France        | Roll forward testing (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F14832: CR: 0907F04838: E-mail sent to ICC (Jean-Louis Marques) concerning our new intervention in September + preparation of intervention in September (list of documents / controls to retest...) |
| 8/3/2007 | Vidal, Amandine | Associate | France        | Roll forward testing (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F14926: RE: 0907F04838: E-mail sent to ICC (Jean-Louis Marques) concerning our new intervention in September + preparation of intervention in September (list of documents / controls to retest...) |
| 8/3/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)                   | -0.7  | \$260.00 | (\$182.00) | 1107F14911: CR: 0807F00341: Blois phone call to review status.  |

| Date     | Name            | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-----------------|--------------|----------------|-------------------------------------|-------|----------|------------|--|
| 8/3/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | -0.8  | \$260.00 | (\$208.00) | 1107F14912: CR: 0807F00342: Status meeting with Jamshid (call).  |
| 8/3/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.7   | \$280.00 | \$196.00   | 1107F15005: RE: 0807F00341: Blois phone call to review status.   |
| 8/3/2007 | Wojdyla, Dennis | Director     | United States  | Project Administration (IT)         | 0.8   | \$280.00 | \$224.00   | 1107F15006: RE: 0807F00342: Status meeting with Jamshid (call).  |
| 8/6/2007 | Abrman, Tomas   | Associate    | Czech Republic | Validation (Foreign staff use only) | -1.5  | \$105.00 | (\$157.50) | 1107F15064: CR: 0907F04951: Obtaining and processing additional supporting documentation to control no. FR-B2 (Germany Mechatronics and France). |
| 8/6/2007 | Abrman, Tomas   | Associate    | Czech Republic | Validation (Foreign staff use only) | 1.5   | \$115.00 | \$172.50   | 1107F15168: RE: 0907F04951: Obtaining and processing additional supporting documentation to control no. FR-B2 (Germany Mechatronics and France). |
| 8/6/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | -4.2  | \$130.00 | (\$546.00) | 1107F15099: CR: 0807F00484: Reviewed and document configuration testing for PG2 for Revenue cycle.   |
| 8/6/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | -4.9  | \$130.00 | (\$637.00) | 1107F15100: CR: 0807F00485: Reviewed and document configuration testing for PG2 for Revenue cycle.   |
| 8/6/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | 4.2   | \$140.00 | \$588.00   | 1107F15203: RE: 0807F00484: Reviewed and document configuration testing for PG2 for Revenue cycle.   |
| 8/6/2007 | Bailey, Jonafel | Sr Associate | United States  | Revenue                             | 4.9   | \$140.00 | \$686.00   | 1107F15204: RE: 0807F00485: Reviewed and document configuration testing for PG2 for Revenue cycle.   |
| 8/6/2007 | Bann, Courtney  | Associate    | United States  | IT Administration                   | -0.5  | \$110.00 | (\$55.00)  | 1107F15105: CR: 0807F01483: We attempted to have the UK Stonehouse closing meeting but nobody from the site showed up.                           |
| 8/6/2007 | Bann, Courtney  | Associate    | United States  | IT Administration                   | 0.5   | \$120.00 | \$60.00    | 1107F15209: RE: 0807F01483: We attempted to have the UK Stonehouse closing meeting but nobody from the site showed up.                           |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | -4.5  | \$120.00 | (\$540.00) | 1107F15031: CR: 0807F02455: Tested Delphi Thermal's Capital Expenditure variance analyses for the months of March, April, and June 2007.  |
| 8/6/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | -4.7  | \$120.00 | (\$564.00) | 1107F15032: CR: 0807F02456: Documented Delphi Thermal's testing related to Fixed Assets capitalizable maintenance expenditures.   |
| 8/6/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | 4.5   | \$130.00 | \$585.00   | 1107F15135: RE: 0807F02455: Tested Delphi Thermal's Capital Expenditure variance analyses for the months of March, April, and June 2007.  |
| 8/6/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)      | 4.7   | \$130.00 | \$611.00   | 1107F15136: RE: 0807F02456: Documented Delphi Thermal's testing related to Fixed Assets capitalizable maintenance expenditures.   |
| 8/6/2007 | Delaunay, Helene | Manager      | France        | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F15043: CR: 0907F04930: Preparation of an e-mail that has been sent to Blois management with the list of documents to be prepared for the finalization of our audit at the beginning of september 2007. |
| 8/6/2007 | Delaunay, Helene | Manager      | France        | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F15147: RE: 0907F04930: Preparation of an e-mail that has been sent to Blois management with the list of documents to be prepared for the finalization of our audit at the beginning of september 2007. |
| 8/6/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only)    | -0.6  | \$180.00 | (\$108.00) | 1107F15083: CR: 0807F00513: Updating of PwC/Delphi weekly status report Risk/Issue report.  |
| 8/6/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only)    | -0.4  | \$180.00 | (\$72.00)  | 1107F15084: CR: 0807F00514: Updating of PwC/Delphi weekly status report updates summary report.   |
| 8/6/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only)    | -0.5  | \$180.00 | (\$90.00)  | 1107F15085: CR: 0807F00515: Consolidation of Delphi/PwC weekly status report responses.   |

| Date     | Name           | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|----------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -0.3  | \$180.00 | (\$54.00)  | 1107F15086: CR: 0807F00516:<br>Discussion with D. Orf about current<br>tasks, finances, and milestone report.                      |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -2.7  | \$180.00 | (\$486.00) | 1107F15087: CR: 0807F00517:<br>Updating of Finances with June 2007<br>Hours.   |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -0.5  | \$180.00 | (\$90.00)  | 1107F15088: CR: 0807F00518:<br>Creation of weekly routine task list.   |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.6   | \$190.00 | \$114.00   | 1107F15187: RE: 0807F00513:<br>Updating of PwC/Delphi weekly status<br>report Risk/Issue report.                                   |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F15188: RE: 0807F00514:<br>Updating of PwC/Delphi weekly status<br>report updates summary report.                              |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F15189: RE: 0807F00515:<br>Consolidation of Delphi/PwC weekly<br>status report responses.                                      |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.3   | \$190.00 | \$57.00    | 1107F15190: RE: 0807F00516:<br>Discussion with D. Orf about current<br>tasks, finances, and milestone report.                      |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 2.7   | \$190.00 | \$513.00   | 1107F15191: RE: 0807F00517:<br>Updating of Finances with June 2007<br>Hours.   |
| 8/6/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F15192: RE: 0807F00518:<br>Creation of weekly routine task list.   |
| 8/6/2007 | Erickson, Dave | Partner   | United States | Project Management               | -1.0  | \$390.00 | (\$390.00) | 1107F15098: CR: 0807F00247:<br>Review of control point decisions and<br>understanding of detailed approach for<br>user assignment. |
| 8/6/2007 | Erickson, Dave | Partner   | United States | Project Management               | 1.0   | \$420.00 | \$420.00   | 1107F15202: RE: 0807F00247:<br>Review of control point decisions and<br>understanding of detailed approach for<br>user assignment. |

| Date     | Name               | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|--------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Delphi - Travel                     | -1.1  | \$95.00  | (\$99.75)  | 1107F15071: CR: 0907F04958: Travel time from Mexico City to Ciudad Juarez (Flight delayed) (2.1hrs * 50%) |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -3.1  | \$95.00  | (\$294.50) | 1107F15072: CR: 0907F04959: Prepare closing meeting with Managers and Delphi Staff                        |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | -1.8  | \$95.00  | (\$171.00) | 1107F15073: CR: 0907F04960: Closing Meeting with Delphi Managers and Staff                                |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Delphi - Travel                     | -0.6  | \$95.00  | (\$57.00)  | 1107F15074: CR: 0907F04961: Travel time from Cd Juarez to Mexico City (1.2hrs * 50%)                      |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Delphi - Travel                     | 1.1   | \$105.00 | \$110.25   | 1107F15175: RE: 0907F04958: Travel time from Mexico City to Ciudad Juarez (Flight delayed) (2.1hrs * 50%) |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 3.1   | \$105.00 | \$325.50   | 1107F15176: RE: 0907F04959: Prepare closing meeting with Managers and Delphi Staff                        |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Validation (Foreign staff use only) | 1.8   | \$105.00 | \$189.00   | 1107F15177: RE: 0907F04960: Closing Meeting with Delphi Managers and Staff                                |
| 8/6/2007 | Escandon, Leopoldo | Sr Associate | Mexico        | Delphi - Travel                     | 0.6   | \$105.00 | \$63.00    | 1107F15178: RE: 0907F04961: Travel time from Cd Juarez to Mexico City (1.2hrs * 50%)                      |
| 8/6/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | -0.6  | \$95.00  | (\$57.00)  | 1107F15081: CR: 0807F00364: Coordinated meeting for M Sakowski (Delphi) and S Herbst (PwC).               |
| 8/6/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | -0.6  | \$95.00  | (\$57.00)  | 1107F15082: CR: 0807F00365: E-mail and correspondence related to Delphi SOX project.                      |
| 8/6/2007 | Eyman, Genevieve   | Associate    | United States | Project management (US use only)    | 0.6   | \$105.00 | \$63.00    | 1107F15185: RE: 0807F00364: Coordinated meeting for M Sakowski (Delphi) and S Herbst (PwC).               |

| Date     | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/6/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.6   | \$105.00 | \$63.00    | 1107F15186: RE: 0807F00365: E-mail and correspondence related to Delphi SOX project.   |
| 8/6/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.2  | \$130.00 | (\$286.00) | 1107F15103: CR: 0807F01845: Review of documentation from Associates for P01 - P05 configuration controls.                                  |
| 8/6/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F15104: CR: 0807F01846: Continued Review of documentation from Associates for P01 - P05 configuration controls.                        |
| 8/6/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 2.2   | \$140.00 | \$308.00   | 1107F15207: RE: 0807F01845: Review of documentation from Associates for P01 - P05 configuration controls.                                  |
| 8/6/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 3.2   | \$140.00 | \$448.00   | 1107F15208: RE: 0807F01846: Continued Review of documentation from Associates for P01 - P05 configuration controls.                        |
| 8/6/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)   | -1.4  | \$95.00  | (\$133.00) | 1107F15026: CR: 0807F01109: Orientation- Overview of the Delphi Thermal and gained understanding regarding my role as a part of the team.. |
| 8/6/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)   | -1.2  | \$95.00  | (\$114.00) | 1107F15027: CR: 0807F01110: Go over the validation program template for the expenditure cycle..  |
| 8/6/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)   | -0.5  | \$95.00  | (\$47.50)  | 1107F15028: CR: 0807F01111: Picked up document from Kathy Priest.  |
| 8/6/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)   | -1.5  | \$95.00  | (\$142.50) | 1107F15029: CR: 0807F01112: Documented sample received and determining additional sample needed to complete the test..                     |
| 8/6/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)   | -0.6  | \$95.00  | (\$57.00)  | 1107F15030: CR: 0807F01113: Gathered information about DOA and documenting the info.   |

| Date     | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F15130: RE: 0807F01109: Orientation- Overview of the Delphi Thermal and gained understanding regarding my role as a part of the team.. |
| 8/6/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F15131: RE: 0807F01110: Go over the validation program template for the expenditure cycle..  |
| 8/6/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F15132: RE: 0807F01111: Picked up document from Kathy Priest.  |
| 8/6/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F15133: RE: 0807F01112: Documented sample received and determining additional sample needed to complete the test..                     |
| 8/6/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F15134: RE: 0807F01113: Gathered information about DOA and documenting the info.   |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F15049: CR: 0907F04936: Employee Costs: discussion with assessor about results of validation testing                                   |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F15050: CR: 0907F04937: Financial Reporting: validation testing and documentation  |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F15051: CR: 0907F04938: Financial Reporting: validation testing, documentation and discussion with assessor                            |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F15052: CR: 0907F04939: Revenue: validation testing, documentation and discussion with assessor  |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F15053: CR: 0907F04940: Revenue: validation testing, documentation, resampling and requesting supporting documentation                 |

| Date     | Name              | Position  | Work Country  | Task Code   | Hours | Rate     | Total      | Description  |
|----------|-------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 0.7   | \$145.00 | \$101.50   | 1107F15153: RE: 0907F04936: Employee Costs: discussion with assessor about results of validation testing                   |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 2.3   | \$145.00 | \$333.50   | 1107F15154: RE: 0907F04937: Financial Reporting: validation testing and documentation                                      |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 1.7   | \$145.00 | \$246.50   | 1107F15155: RE: 0907F04938: Financial Reporting: validation testing, documentation and discussion with assessor            |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 2.5   | \$145.00 | \$362.50   | 1107F15156: RE: 0907F04939: Revenue: validation testing, documentation and discussion with assessor                        |
| 8/6/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 0.9   | \$145.00 | \$130.50   | 1107F15157: RE: 0907F04940: Revenue: validation testing, documentation, resampling and requesting supporting documentation |
| 8/6/2007 | Keener, Stuart    | Associate | United States | Other (US use only)                                   | -0.7  | \$95.00  | (\$66.50)  | 1107F15096: CR: 0807F01424: Added adjustment flag to report of all time entries for all users.                             |
| 8/6/2007 | Keener, Stuart    | Associate | United States | Other (US use only)                                   | -0.5  | \$95.00  | (\$47.50)  | 1107F15097: CR: 0807F01425: Moved existing time entries for Paola Navarro to the appropriate code.                         |
| 8/6/2007 | Keener, Stuart    | Associate | United States | Other (US use only)                                   | 0.7   | \$105.00 | \$73.50    | 1107F15200: RE: 0807F01424: Added adjustment flag to report of all time entries for all users.                             |
| 8/6/2007 | Keener, Stuart    | Associate | United States | Other (US use only)                                   | 0.5   | \$105.00 | \$52.50    | 1107F15201: RE: 0807F01425: Moved existing time entries for Paola Navarro to the appropriate code.                         |
| 8/6/2007 | Kennedy, John     | Associate | United States | Review of B process documentation (US staff use only) | -3.0  | \$95.00  | (\$285.00) | 1107F15017: CR: 0807F00573: Review 2006 IA testing for E&S Financial Reporting 404 testing.                                |



| Date     | Name            | Position       | Work Country  | Task Code  | Hours | Rate     | Total      | Description  |
|----------|-----------------|----------------|---------------|--|-------|----------|------------|--|
| 8/6/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | -3.0  | \$95.00  | (\$285.00) | 1107F15018: CR: 0807F00574:<br>Review 2006 IA testing for E&S<br>Employee Costs 404 testing.   |
| 8/6/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | 3.0   | \$105.00 | \$315.00   | 1107F15121: RE: 0807F00573:<br>Review 2006 IA testing for E&S<br>Financial Reporting 404 testing.  |
| 8/6/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | 3.0   | \$105.00 | \$315.00   | 1107F15122: RE: 0807F00574:<br>Review 2006 IA testing for E&S<br>Employee Costs 404 testing.   |
| 8/6/2007 | Koenen, Theresa | Administrative | United States | Preparation of fee application                           | 2.3   | \$80.00  | \$184.00   | 1107F25957: Start 13 copies with tab<br>sheets-Delphi-May Fee Statement-<br>L.Eide/Andrea Clark Smith.   |
| 8/6/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)                           | -2.3  | \$95.00  | (\$218.50) | 1107F15021: CR: 0807F00646:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport.   |
| 8/6/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)                           | -1.3  | \$95.00  | (\$123.50) | 1107F15022: CR: 0807F00647:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport.   |
| 8/6/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)                           | -1.8  | \$95.00  | (\$171.00) | 1107F15023: CR: 0807F00648:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport..  |
| 8/6/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)                           | -2.1  | \$95.00  | (\$199.50) | 1107F15024: CR: 0807F00649:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport..  |
| 8/6/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)                           | -0.5  | \$95.00  | (\$47.50)  | 1107F15025: CR: 0807F00701: Delphi<br>Thermal Kick-Off Meeting for<br>Validation Testing of Non-Finance<br>Controls with K Dada (PwC) and the<br>related Delphi Internal Control team for<br>Thermal.. |

| Date     | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/6/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 2.3   | \$105.00 | \$241.50   | 1107F15125: RE: 0807F00646:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport.   |
| 8/6/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 1.3   | \$105.00 | \$136.50   | 1107F15126: RE: 0807F00647:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport.   |
| 8/6/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 1.8   | \$105.00 | \$189.00   | 1107F15127: RE: 0807F00648:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport..  |
| 8/6/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 2.1   | \$105.00 | \$220.50   | 1107F15128: RE: 0807F00649:<br>Perform testing of Employee Cost<br>Cycle Control Activities B1 and B2 for<br>Lockport..  |
| 8/6/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 0.5   | \$105.00 | \$52.50    | 1107F15129: RE: 0807F00701: Delphi<br>Thermal Kick-Off Meeting for<br>Validation Testing of Non-Finance<br>Controls with K Dada (PwC) and the<br>related Delphi Internal Control team for<br>Thermal.. |
| 8/6/2007 | McIlvain, Bridget | Sr Associate | United States | Documentation of time detail     | 1.5   | \$130.00 | \$195.00   | 1107F25958: Running WIPS & Time<br>Analysis.   |
| 8/6/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only) | -2.8  | \$120.00 | (\$336.00) | 1107F15078: CR: 0807F00842:<br>Assisted International Teams with<br>questions relevant to 2007 SOX<br>Testing, scoping and applicable controls.  |
| 8/6/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)              | -0.9  | \$120.00 | (\$108.00) | 1107F15079: CR: 0807F00843: Met<br>with Bill Schulze to revise status of the<br>AHG B sites review.  |
| 8/6/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only) | 2.8   | \$130.00 | \$364.00   | 1107F15182: RE: 0807F00842:<br>Assisted International Teams with<br>questions relevant to 2007 SOX<br>Testing, scoping and applicable controls.  |

| Date     | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/6/2007 | Navarro, Paola   | Sr Associate | United States | Other (US use only)              | 0.9   | \$130.00 | \$117.00   | 1107F15183: RE: 0807F00843: Met with Bill Schulze to revise status of the AHG B sites review.  |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -1.4  | \$280.00 | (\$392.00) | 1107F15075: CR: 0807F00253: Reviewed milestone chart, followed up on open items, updated and sent to Delphi Mgmt.                              |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -1.1  | \$280.00 | (\$308.00) | 1107F15076: CR: 0807F00254: Provided assistance to support on-line time tracker for reporting.   |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -1.8  | \$280.00 | (\$504.00) | 1107F15077: CR: 0807F00255: Developed ITGC milestone chart as requested by D. Bayles (Delphi) and sent updated progress charts to Delphi Mgmt. |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 1.4   | \$295.00 | \$413.00   | 1107F15179: RE: 0807F00253: Reviewed milestone chart, followed up on open items, updated and sent to Delphi Mgmt.                              |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 1.1   | \$295.00 | \$324.50   | 1107F15180: RE: 0807F00254: Provided assistance to support on-line time tracker for reporting.   |
| 8/6/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 1.8   | \$295.00 | \$531.00   | 1107F15181: RE: 0807F00255: Developed ITGC milestone chart as requested by D. Bayles (Delphi) and sent updated progress charts to Delphi Mgmt. |
| 8/6/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -4.0  | \$165.00 | (\$660.00) | 1107F15101: CR: 0807F01300: Review SAP control RE-H2 configuration testing documentation for P02..   |
| 8/6/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -4.2  | \$165.00 | (\$693.00) | 1107F15102: CR: 0807F01301: Review SAP control RE-E1 configuration testing documentation for P02..   |

| Date     | Name             | Position   | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Parakh, Siddarth | Manager    | United States | Revenue                             | 4.0   | \$180.00 | \$720.00   | 1107F15205: RE: 0807F01300:<br>Review SAP control RE-H2<br>configuration testing documentation for<br>P02..                            |
| 8/6/2007 | Parakh, Siddarth | Manager    | United States | Revenue                             | 4.2   | \$180.00 | \$756.00   | 1107F15206: RE: 0807F01301:<br>Review SAP control RE-E1<br>configuration testing documentation for<br>P02..                            |
| 8/6/2007 | Ricardez, Elvira | Sr Manager | Mexico        | Validation (Foreign staff use only) | -2.4  | \$225.00 | (\$540.00) | 1107F15069: CR: 0907F04956:<br>Meeting with Miguel Rodriguez<br>regarding the work performed and<br>exceptions noted during the review |
| 8/6/2007 | Ricardez, Elvira | Sr Manager | Mexico        | Validation (Foreign staff use only) | -1.8  | \$225.00 | (\$405.00) | 1107F15070: CR: 0907F04957:<br>Closing meeting with Delphi Staff   |
| 8/6/2007 | Ricardez, Elvira | Sr Manager | Mexico        | Validation (Foreign staff use only) | 2.4   | \$240.00 | \$576.00   | 1107F15173: RE: 0907F04956:<br>Meeting with Miguel Rodriguez<br>regarding the work performed and<br>exceptions noted during the review |
| 8/6/2007 | Ricardez, Elvira | Sr Manager | Mexico        | Validation (Foreign staff use only) | 1.8   | \$240.00 | \$432.00   | 1107F15174: RE: 0907F04957:<br>Closing meeting with Delphi Staff   |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F15044: CR: 0907F04931: E-Mail<br>communication with US Team   |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Validation (Foreign staff use only) | -2.1  | \$200.00 | (\$420.00) | 1107F15045: CR: 0907F04932:<br>Financial Reporting Cycle Testing<br>Control Activities   |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Planning (Foreign staff use only)   | -2.1  | \$200.00 | (\$420.00) | 1107F15046: CR: 0907F04933:<br>Information Transfer to Team TB 05C3  |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F15148: RE: 0907F04931: E-Mail<br>communication with US Team   |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Validation (Foreign staff use only) | 2.1   | \$215.00 | \$451.50   | 1107F15149: RE: 0907F04932:<br>Financial Reporting Cycle Testing<br>Control Activities   |
| 8/6/2007 | Rogge, Horst     | Manager    | Germany       | Planning (Foreign staff use only)   | 2.1   | \$215.00 | \$451.50   | 1107F15150: RE: 0907F04933:<br>Information Transfer to Team TB 05C3  |

| Date     | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -2.6  | \$200.00 | (\$520.00) | 1107F15047: CR: 0907F04934: Project background information provided by local PwC manager, including tools, workload etc. |
| 8/6/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F15048: CR: 0907F04935: Check validation templates and COT doc's   |
| 8/6/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.6   | \$215.00 | \$559.00   | 1107F15151: RE: 0907F04934: Project background information provided by local PwC manager, including tools, workload etc. |
| 8/6/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F15152: RE: 0907F04935: Check validation templates and COT doc's   |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15054: CR: 0907F04941: cycle inventory: handing over cycle to a colleague and informing colleague                   |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F15055: CR: 0907F04942: cycle fixed assets: preparation of tests   |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15056: CR: 0907F04943: cycle fixed assets: interview with a contyct person  |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F15057: CR: 0907F04944: cycle treasury: interview with a contact person  |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F15058: CR: 0907F04945: cycle treasury: validation of received documents   |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.2  | \$130.00 | (\$26.00)  | 1107F15059: CR: 0907F04946: cycle treasury: interview of contact person  |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F15060: CR: 0907F04947: cycle fixed assets: validation of received documents   |
| 8/6/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F15061: CR: 0907F04948: several cycles: binder preparation   |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15158: RE: 0907F04941: cycle inventory: handing over cycle to a colleague and informing colleague   |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F15159: RE: 0907F04942: cycle fixed assets: preparation of tests   |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15160: RE: 0907F04943: cycle fixed assets: interview with a contact person  |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F15161: RE: 0907F04944: cycle treasury: interview with a contact person  |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F15162: RE: 0907F04945: cycle treasury: validation of received documents   |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.2   | \$145.00 | \$29.00    | 1107F15163: RE: 0907F04946: cycle treasury: interview of contact person  |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F15164: RE: 0907F04947: cycle fixed assets: validation of received documents   |
| 8/6/2007 | Rotthaus, Maike      | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F15165: RE: 0907F04948: several cycles: binder preparation   |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -0.7  | \$165.00 | (\$115.50) | 1107F15108: CR: 0807F00758: Participating in the closing meeting for UK-Stonehouse with Manish Zaveri (Delphi), Abbey Odueso (Delphi) & Courtney Bann (PwC). |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -0.7  | \$165.00 | (\$115.50) | 1107F15109: CR: 0807F00759: Discussing my vacation plan and the contact information for my backups with Manish Zaveri (Delphi), Abbey Odueso (Delphi).       |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager   | United States | Project Administration (IT)         | -0.9  | \$165.00 | (\$148.50) | 1107F15110: CR: 0807F00760: Discussing my vacation plan and the assignments during August with Courtney Bann (PwC).  |

| Date     | Name                 | Position | Work Country  | Task Code                   | Hours | Rate     | Total      | Description  |
|----------|----------------------|----------|---------------|-----------------------------|-------|----------|------------|--|
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | -0.9  | \$165.00 | (\$148.50) | 1107F15111: CR: 0807F00761:<br>Preparing a brief description of the activities performed during August 2007.   |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | -0.9  | \$165.00 | (\$148.50) | 1107F15112: CR: 0807F00762:<br>Uploading the UK-Stonehouse review into the sharepoint and adding the issues noted during the review to the Issue Tracker database.   |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | -3.1  | \$165.00 | (\$511.50) | 1107F15113: CR: 0807F00763:<br>Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, scheduling and other issues.      |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | -0.9  | \$165.00 | (\$148.50) | 1107F15114: CR: 0807F00764:<br>Reviewing the list of the issues that were noted during the initial reviews. The list was downloaded from the issue tracker database. |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 0.7   | \$180.00 | \$126.00   | 1107F15212: RE: 0807F00758:<br>Participating in the closing meeting for UK-Stonehouse with Manish Zaveri (Delphi), Abbey Odueso (Delphi) & Courtney Bann (PwC).      |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 0.7   | \$180.00 | \$126.00   | 1107F15213: RE: 0807F00759:<br>Discussing my vacation plan and the contact information for my backups with Manish Zaveri (Delphi), Abbey Odueso (Delphi).            |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 0.9   | \$180.00 | \$162.00   | 1107F15214: RE: 0807F00760:<br>Discussing my vacation plan and the assignments during August with Courtney Bann (PwC).   |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager  | United States | Project Administration (IT) | 0.9   | \$180.00 | \$162.00   | 1107F15215: RE: 0807F00761:<br>Preparing a brief description of the activities performed during August 2007.   |

| Date     | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT)         | 0.9   | \$180.00 | \$162.00   | 1107F15216: RE: 0807F00762: Uploading the UK-Stonehouse review into the sharepoint and adding the issues noted during the review to the Issue Tracker database.   |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT)         | 3.1   | \$180.00 | \$558.00   | 1107F15217: RE: 0807F00763: Reviewing and responding to Delphi related emails and calls regarding resource allocation, budgets, scheduling and other issues.      |
| 8/6/2007 | Sadaghiyani, Jamshid | Manager      | United States | Project Administration (IT)         | 0.9   | \$180.00 | \$162.00   | 1107F15218: RE: 0807F00764: Reviewing the list of the issues that were noted during the initial reviews. The list was downloaded from the issue tracker database. |
| 8/6/2007 | Salato, Nicolas      | Sr Associate | France        | Validation (Foreign staff use only) | -0.5  | \$160.00 | (\$80.00)  | 1107F15065: CR: 0907F04952: Phone call with Marc de Condé (ICC) in order to prepare the intervention  |
| 8/6/2007 | Salato, Nicolas      | Sr Associate | France        | Validation (Foreign staff use only) | -0.5  | \$160.00 | (\$80.00)  | 1107F15066: CR: 0907F04953: Update of the N/A controls defined with L Rocca Corporate Manager   |
| 8/6/2007 | Salato, Nicolas      | Sr Associate | France        | Validation (Foreign staff use only) | 0.5   | \$175.00 | \$87.50    | 1107F15169: RE: 0907F04952: Phone call with Marc de Condé (ICC) in order to prepare the intervention  |
| 8/6/2007 | Salato, Nicolas      | Sr Associate | France        | Validation (Foreign staff use only) | 0.5   | \$175.00 | \$87.50    | 1107F15170: RE: 0907F04953: Update of the N/A controls defined with L Rocca Corporate Manager   |
| 8/6/2007 | Scalbert, Jean-max   | Manager      | France        | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15067: CR: 0907F04954: Review of the EXP matrix  |
| 8/6/2007 | Scalbert, Jean-max   | Manager      | France        | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F15068: CR: 0907F04955: Coordination with Lionel Rocca (France CFO) and Frederic Fabre regarding n/a controls to document.                                    |
| 8/6/2007 | Scalbert, Jean-max   | Manager      | France        | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15171: RE: 0907F04954: Review of the EXP matrix  |



| Date     | Name               | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|--------------------|--------------|----------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Scalbert, Jean-max | Manager      | France         | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F15172: RE: 0907F04955: Coordination with Lionel Rocca (France CFO) and Frederic Fabre regarding n/a controls to document. |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | -2.6  | \$110.00 | (\$286.00) | 1107F15089: CR: 0807F00949: Creating scripts for account restructuring in CARS.  |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | -3.2  | \$110.00 | (\$352.00) | 1107F15090: CR: 0807F00950: Updating account information in CARS per M Wolfenden (HMC).  |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | -2.5  | \$110.00 | (\$275.00) | 1107F15091: CR: 0807F00951: Account maintenance in CARS.   |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | 2.6   | \$120.00 | \$312.00   | 1107F15193: RE: 0807F00949: Creating scripts for account restructuring in CARS.  |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | 3.2   | \$120.00 | \$384.00   | 1107F15194: RE: 0807F00950: Updating account information in CARS per M Wolfenden (HMC).  |
| 8/6/2007 | Shehi, Renis       | Associate    | United States  | Certus/CARS Program (US use only)   | 2.5   | \$120.00 | \$300.00   | 1107F15195: RE: 0807F00951: Account maintenance in CARS.   |
| 8/6/2007 | Stefanik, Peter    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -2.5  | \$135.00 | (\$337.50) | 1107F15062: CR: 0907F04949: Final review of all documentation, storing and coordination of binders preparation.                |
| 8/6/2007 | Stefanik, Peter    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -2.1  | \$135.00 | (\$283.50) | 1107F15063: CR: 0907F04950: Preparation of final Summary of matters for discussion for exit meeting with local management.     |
| 8/6/2007 | Stefanik, Peter    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F15166: RE: 0907F04949: Final review of all documentation, storing and coordination of binders preparation.                |
| 8/6/2007 | Stefanik, Peter    | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F15167: RE: 0907F04950: Preparation of final Summary of matters for discussion for exit meeting with local management.     |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -4.1  | \$120.00 | (\$492.00) | 1107F15019: CR: 0907F04972: Rebill: 0807F01026: Fixed Asset meeting with IAS 1hr. Fixed asset request and clarification 2hrs. Fixed asset testing 1.1hrs. |
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -3.9  | \$120.00 | (\$468.00) | 1107F15020: CR: 0907F04973: Rebill: 0807F01027: Fixed Asset template setup, control objective templates, and testing.                                     |
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | -1.3  | \$120.00 | (\$150.00) | 1107F15033: CR: 0907F04971: Rebill: 0807F01025: Drive from Romulus to Kokomo, IND (2.5hrs * 50%).   |
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.1   | \$130.00 | \$533.00   | 1107F15123: RE: 0907F04972: Rebill: 0807F01026: Fixed Asset meeting with IAS 1hr. Fixed asset request and clarification 2hrs. Fixed asset testing 1.1hrs. |
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.9   | \$130.00 | \$507.00   | 1107F15124: RE: 0907F04973: Rebill: 0807F01027: Fixed Asset template setup, control objective templates, and testing.                                     |
| 8/6/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | 1.3   | \$130.00 | \$162.50   | 1107F15137: RE: 0907F04971: Rebill: 0807F01025: Drive from Romulus to Kokomo, IND (2.5hrs * 50%).   |
| 8/6/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15034: CR: 0907F04921: Inventory: Handover of cycle and information received from colleague.   |
| 8/6/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15035: CR: 0907F04922: Inventory: Preparing of request list for Neumarkt and Ronsdorf.   |
| 8/6/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15036: CR: 0907F04923: Inventory: Discussion with ICC and project manager regarding IN-A3, IN-B3 and IN-E2.  |
| 8/6/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15037: CR: 0907F04924: Expenditure: Meeting with Accounting Clerk regarding EX-D1  |

| Date     | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15038: CR: 0907F04925: Inventory: Discussion with project manager regarding IN-B3                           |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15039: CR: 0907F04926: Inventory: Call with assessor in Neumarkt regarding request list.                    |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15040: CR: 0907F04927: Expenditure: Meeting with Accounting clerk regarding EX-F1                           |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15041: CR: 0907F04928: Fixed Assets: Handover of cycle by colleague   |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15042: CR: 0907F04929: Fixed Assets: Handover of cycle by colleague   |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15138: RE: 0907F04921: Inventory: Handover of cycle and information received from colleague.                |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15139: RE: 0907F04922: Inventory: Preparing of request list for Neumarkt and Ronsdorf.                      |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15140: RE: 0907F04923: Inventory: Discussion with ICC and project manager regarding IN-A3, IN-B3 and IN-E2. |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15141: RE: 0907F04924: Expenditure: Meeting with Accounting Clerk regarding EX-D1                           |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15142: RE: 0907F04925: Inventory: Discussion with project manager regarding IN-B3                           |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15143: RE: 0907F04926: Inventory: Call with assessor in Neumarkt regarding request list.                    |
| 8/6/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15144: RE: 0907F04927: Expenditure: Meeting with Accounting clerk regarding EX-F1                           |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15145: RE: 0907F04928: Fixed Assets: Handover of cycle by colleague  |
| 8/6/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15146: RE: 0907F04929: Fixed Assets: Handover of cycle by colleague  |
| 8/6/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F15080: CR: 0907F04902: Review of milestone chart   |
| 8/6/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F15184: RE: 0907F04902: Review of milestone chart   |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.2  | \$95.00  | (\$209.00) | 1107F15092: CR: 0807F01337: Retrieve Credit Services information from Watson Wyatt data CD.   |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F15093: CR: 0807F01338: Meeting with R Shehi (PwC) to try and Retrieve Credit Services information from Watson Wyatt data CD.                               |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.8  | \$95.00  | (\$266.00) | 1107F15094: CR: 0807F01339: Review alternate payee files to update Manually Calculated Pension Project master spreadsheet with variance explanations.           |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.4  | \$95.00  | (\$228.00) | 1107F15095: CR: 0807F01340: Continued Review alternate payee files to update Manually Calculated Pension Project master spreadsheet with variance explanations. |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 2.2   | \$105.00 | \$231.00   | 1107F15196: RE: 0807F01337: Retrieve Credit Services information from Watson Wyatt data CD.   |
| 8/6/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F15197: RE: 0807F01338: Meeting with R Shehi (PwC) to try and Retrieve Credit Services information from Watson Wyatt data CD.                               |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/6/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 2.8   | \$105.00 | \$294.00   | 1107F15198: RE: 0807F01339: Review alternate payee files to update Manually Calculated Pension Project master spreadsheet with variance explanations.           |
| 8/6/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 2.4   | \$105.00 | \$252.00   | 1107F15199: RE: 0807F01340: Continued Review alternate payee files to update Manually Calculated Pension Project master spreadsheet with variance explanations. |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F15012: CR: 0807F00415: Discuss cycle counts for IC Delco with C Fenton, Delphi.  |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15013: CR: 0807F00416: Discuss inventory controls related to cycle counts with J Hicks, Internal Control, Delphi.  |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15014: CR: 0807F00417: Obtain documentation for the consigned inventory reconciliation from P Ferrel, Delphi.  |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F15015: CR: 0807F00418: Follow-up on open requests for the inventory cycle.   |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.8  | \$95.00  | (\$76.00)  | 1107F15016: CR: 0807F00419: Document discussions about inventory controls.  |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F15116: RE: 0807F00415: Discuss cycle counts for IC Delco with C Fenton, Delphi.  |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F15117: RE: 0807F00416: Discuss inventory controls related to cycle counts with J Hicks, Internal Control, Delphi.  |

| Date     | Name                 | Position       | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|----------|----------------------|----------------|---------------|---|-------|----------|------------|--|
| 8/6/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 0.5   | \$105.00 | \$52.50    | 1107F15118: RE: 0807F00417: Obtain documentation for the consigned inventory reconciliation from P Ferrel, Delphi. |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 1.5   | \$105.00 | \$157.50   | 1107F15119: RE: 0807F00418: Follow-up on open requests for the inventory cycle.                                    |
| 8/6/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 0.8   | \$105.00 | \$84.00    | 1107F15120: RE: 0807F00419: Document discussions about inventory controls.   |
| 8/6/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | -2.4  | \$165.00 | (\$396.00) | 1107F15011: CR: 0807F00306: Respond to questions from PwC team.  |
| 8/6/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | 2.4   | \$180.00 | \$432.00   | 1107F15115: RE: 0807F00306: Respond to questions from PwC team.  |
| 8/6/2007 | Wojdyla, Dennis      | Director       | United States | Project Administration (IT)               | -0.3  | \$260.00 | (\$65.00)  | 1107F15106: CR: 0807F00343: Status meeting with Brandon Braman - before roll-off.                                  |
| 8/6/2007 | Wojdyla, Dennis      | Director       | United States | Project Administration (IT)               | -0.8  | \$260.00 | (\$195.00) | 1107F15107: CR: 0807F00344: Confirm schedule for Blois and India.  |
| 8/6/2007 | Wojdyla, Dennis      | Director       | United States | Project Administration (IT)               | 0.3   | \$280.00 | \$70.00    | 1107F15210: RE: 0807F00343: Status meeting with Brandon Braman - before roll-off.                                  |
| 8/6/2007 | Wojdyla, Dennis      | Director       | United States | Project Administration (IT)               | 0.8   | \$280.00 | \$210.00   | 1107F15211: RE: 0807F00344: Confirm schedule for Blois and India.  |
| 8/6/2007 | Zubres, Elizabeth    | Administrative | United States | SOX 404 Sales and Use (Tax)               | 0.2   | \$80.00  | \$16.00    | 1107F25959: Resouce allocation review - Sales and Use Tax  |
| 8/7/2007 | Bailey, Jonafel      | Sr Associate   | United States | Revenue                                   | -3.5  | \$130.00 | (\$455.00) | 1107F15321: CR: 0807F00486: Reviewed and document configuration testing for PG2 for Revenue cycle.                 |
| 8/7/2007 | Bailey, Jonafel      | Sr Associate   | United States | Revenue                                   | -4.3  | \$130.00 | (\$559.00) | 1107F15322: CR: 0807F00487: Reviewed and document configuration testing for PG2 for Revenue cycle.                 |

| Date     | Name            | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|-----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/7/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                          | 3.5   | \$140.00 | \$490.00   | 1107F15430: RE: 0807F00486:<br>Reviewed and document configuration<br>testing for PG2 for Revenue cycle.   |
| 8/7/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                          | 4.3   | \$140.00 | \$602.00   | 1107F15431: RE: 0807F00487:<br>Reviewed and document configuration<br>testing for PG2 for Revenue cycle.   |
| 8/7/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | -2.2  | \$120.00 | (\$264.00) | 1107F15255: CR: 0807F02454:<br>Documented Inventory testing relating<br>to standard cost variances and also<br>documented evidence relating to<br>reviews performed by appropriate level<br>of management. |
| 8/7/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | 2.2   | \$130.00 | \$286.00   | 1107F15364: RE: 0807F02454:<br>Documented Inventory testing relating<br>to standard cost variances and also<br>documented evidence relating to<br>reviews performed by appropriate level<br>of management. |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Delphi - Travel                  | -1.5  | \$180.00 | (\$270.00) | 1107F15258: CR: 0807F00521: Travel<br>from Cedar Rapids, Iowa to Troy,<br>Michigan (3hrs * 50%).   |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only) | -0.6  | \$180.00 | (\$108.00) | 1107F15311: CR: 0807F00519:<br>Conversation with D. Orf about<br>finances and project quality assurance..  |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only) | -3.4  | \$180.00 | (\$612.00) | 1107F15312: CR: 0807F00520:<br>Updating of Finances with June 2007<br>Hours.   |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Delphi - Travel                  | 1.5   | \$190.00 | \$285.00   | 1107F15367: RE: 0807F00521: Travel<br>from Cedar Rapids, Iowa to Troy,<br>Michigan (3hrs * 50%).   |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only) | 0.6   | \$190.00 | \$114.00   | 1107F15420: RE: 0807F00519:<br>Conversation with D. Orf about<br>finances and project quality assurance..  |
| 8/7/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only) | 3.4   | \$190.00 | \$646.00   | 1107F15421: RE: 0807F00520:<br>Updating of Finances with June 2007<br>Hours.   |

| Date     | Name                | Position     | Work Country  | Task Code                                     | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|---|-------|----------|------------|--|
| 8/7/2007 | Erickson, Dave      | Partner      | United States | Project Management                            | -1.0  | \$390.00 | (\$390.00) | 1107F15320: CR: 0807F00246: Review of user mapping processes.  |
| 8/7/2007 | Erickson, Dave      | Partner      | United States | Project Management                            | 1.0   | \$420.00 | \$420.00   | 1107F15429: RE: 0807F00246: Review of user mapping processes.  |
| 8/7/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Roll forward testing (Foreign staff use only) | -2.4  | \$95.00  | (\$228.00) | 1107F15298: CR: 0907F05041: Review the Financial reporting, treasury and expenditures binders  |
| 8/7/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Roll forward testing (Foreign staff use only) | -1.7  | \$95.00  | (\$161.50) | 1107F15299: CR: 0907F05042: Continued Review the Financial reporting, treasury and expenditures binders  |
| 8/7/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Roll forward testing (Foreign staff use only) | 2.4   | \$105.00 | \$252.00   | 1107F15407: RE: 0907F05041: Review the Financial reporting, treasury and expenditures binders  |
| 8/7/2007 | Escandon, Leopoldo  | Sr Associate | Mexico        | Roll forward testing (Foreign staff use only) | 1.7   | \$105.00 | \$178.50   | 1107F15408: RE: 0907F05042: Continued Review the Financial reporting, treasury and expenditures binders  |
| 8/7/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)              | -0.5  | \$95.00  | (\$47.50)  | 1107F15310: CR: 0807F00366: Worked with J Sarti (Delphi) and Security to resolve building access for M Peterson (PwC).   |
| 8/7/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)              | 0.5   | \$105.00 | \$52.50    | 1107F15419: RE: 0807F00366: Worked with J Sarti (Delphi) and Security to resolve building access for M Peterson (PwC).   |
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other   | -3.1  | \$130.00 | (\$403.00) | 1107F15325: CR: 0807F01847: Project administration items - responding to request, scheduling work/resources work load, discussing methodology for completion of testing.                                       |
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other   | -1.6  | \$130.00 | (\$208.00) | 1107F15326: CR: 0807F01848: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |



| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -3.4  | \$130.00 | (\$442.00) | 1107F15327: CR: 0807F01849: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.1   | \$140.00 | \$434.00   | 1107F15434: RE: 0807F01847: Project administration items - responding to request, scheduling work/resources work load, discussing methodology for completion of testing.                                       |
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.6   | \$140.00 | \$224.00   | 1107F15435: RE: 0807F01848: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/7/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.4   | \$140.00 | \$476.00   | 1107F15436: RE: 0807F01849: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/7/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F15289: CR: 0907F05032: Travel time from Düsseldorf to the Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).  |
| 8/7/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.0  | \$130.00 | (\$390.00) | 1107F15290: CR: 0907F05033: General preparation of the audit; Reading of the SOX Manual and the Time Tracker documentation, Kick-off meeting with the team.  |
| 8/7/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F15291: CR: 0907F05034: Reading through the Validation Templates and the COTs  |
| 8/7/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15292: CR: 0907F05035: Meeting with Bern Bierschwale (Controlling Manager)  |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Goerl, Sophie-Luise | Associate | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F15398: RE: 0907F05032: Travel time from Düsseldorf to the Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).                                     |
| 8/7/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 3.0   | \$145.00 | \$435.00   | 1107F15399: RE: 0907F05033: General preparation of the audit; Reading of the SOX Manual and the Time Tracker documentation, Kick-off meeting with the team. |
| 8/7/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F15400: RE: 0907F05034: Reading through the Validation Templates and the COTs   |
| 8/7/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15401: RE: 0907F05035: Meeting with Bern Bierschwale (Controlling Manager)   |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F15246: CR: 0807F01114: Collected, documented and analyzed sample received for the expenditure cycle..  |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F15247: CR: 0807F01115: Additional sample request..   |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F15248: CR: 0807F01116: Meet with Kathy Priest..  |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F15249: CR: 0807F01117: Communicate with process owner Gitanjali Kundich for testing purposes..   |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F15250: CR: 0807F01118: Tested control for the expenditure cycle..  |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F15251: CR: 0807F01119: Documented information acquired from communicating with the process owner..   |
| 8/7/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F15252: CR: 0807F01120: Tested control for the expenditure cycle..  |

| Date     | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F15253: CR: 0807F01121: Set up meeting with Gitanjali Kundich, Asha Subhedar - process owner..         |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F15254: CR: 0807F01122: Put together materials for the meeting..                                       |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F15355: RE: 0807F01114: Collected, documented and analyzed sample received for the expenditure cycle.. |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F15356: RE: 0807F01115: Additional sample request..  |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F15357: RE: 0807F01116: Meet with Kathy Priest..   |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F15358: RE: 0807F01117: Communicate with process owner Gitanjali Kundich for testing purposes..        |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F15359: RE: 0807F01118: Tested control for the expenditure cycle..                                     |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F15360: RE: 0807F01119: Documented information acquired from communicating with the process owner..    |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F15361: RE: 0807F01120: Tested control for the expenditure cycle..                                     |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F15362: RE: 0807F01121: Set up meeting with Gitanjali Kundich, Asha Subhedar - process owner..         |
| 8/7/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F15363: RE: 0807F01122: Put together materials for the meeting..                                       |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15278: CR: 0907F05021: Employee Costs: discussion/ validation of testing results                      |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F15279: CR: 0907F05022: Financial Reporting: validation testing and documentation                      |

| Date     | Name              | Position  | Work Country  | Task Code   | Hours | Rate     | Total      | Description   |
|----------|-------------------|-----------|---------------|---|-------|----------|------------|---|
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | -2.1  | \$130.00 | (\$273.00) | 1107F15280: CR: 0907F05023: Financial Reporting: verification of validation testing results with assessor |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | -1.8  | \$130.00 | (\$234.00) | 1107F15281: CR: 0907F05024: Financial Reporting: validation testing and documentation                     |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | -0.6  | \$130.00 | (\$78.00)  | 1107F15282: CR: 0907F05025: Revenue: verification of validation testing results with assessor             |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | -0.5  | \$130.00 | (\$65.00)  | 1107F15283: CR: 0907F05026: Revenue: discussion with assessor about control procedure                     |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 0.8   | \$145.00 | \$116.00   | 1107F15387: RE: 0907F05021: Employee Costs: discussion/ validation of testing results                     |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 2.1   | \$145.00 | \$304.50   | 1107F15388: RE: 0907F05022: Financial Reporting: validation testing and documentation                     |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 2.1   | \$145.00 | \$304.50   | 1107F15389: RE: 0907F05023: Financial Reporting: verification of validation testing results with assessor |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 1.8   | \$145.00 | \$261.00   | 1107F15390: RE: 0907F05024: Financial Reporting: validation testing and documentation                     |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 0.6   | \$145.00 | \$87.00    | 1107F15391: RE: 0907F05025: Revenue: verification of validation testing results with assessor             |
| 8/7/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only)                   | 0.5   | \$145.00 | \$72.50    | 1107F15392: RE: 0907F05026: Revenue: discussion with assessor about control procedure                     |
| 8/7/2007 | Kennedy, John     | Associate | United States | Review of B process documentation (US staff use only) | -2.0  | \$95.00  | (\$190.00) | 1107F15230: CR: 0807F00575: Review 2006 IA testing for E&S Employee Costs 404 testing.                    |

| Date     | Name            | Position       | Work Country  | Task Code  | Hours | Rate     | Total      | Description  |
|----------|-----------------|----------------|---------------|--|-------|----------|------------|--|
| 8/7/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | -2.0  | \$95.00  | (\$190.00) | 1107F15231: CR: 0807F00576:<br>Review 2006 IA testing for E&S<br>Financial Reporting 404 testing.  |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Planning (US staff use only)                             | -2.5  | \$95.00  | (\$237.50) | 1107F15232: CR: 0807F00577: Create<br>Request list and reporting mechanism<br>for Employee costs 404 controls, to be<br>used to notify client of pending<br>requests, as well as what has been<br>received.      |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Planning (US staff use only)                             | -2.5  | \$95.00  | (\$237.50) | 1107F15233: CR: 0807F00578: Create<br>Request list and reporting mechanism<br>for Financial Reporting 404 controls, to<br>be used to notify client of pending<br>requests, as well as what has been<br>received. |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F15339: RE: 0807F00575:<br>Review 2006 IA testing for E&S<br>Employee Costs 404 testing.   |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Review of B process documentation<br>(US staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F15340: RE: 0807F00576:<br>Review 2006 IA testing for E&S<br>Financial Reporting 404 testing.  |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Planning (US staff use only)                             | 2.5   | \$105.00 | \$262.50   | 1107F15341: RE: 0807F00577: Create<br>Request list and reporting mechanism<br>for Employee costs 404 controls, to be<br>used to notify client of pending<br>requests, as well as what has been<br>received.      |
| 8/7/2007 | Kennedy, John   | Associate      | United States | Planning (US staff use only)                             | 2.5   | \$105.00 | \$262.50   | 1107F15342: RE: 0807F00578: Create<br>Request list and reporting mechanism<br>for Financial Reporting 404 controls, to<br>be used to notify client of pending<br>requests, as well as what has been<br>received. |
| 8/7/2007 | Koenen, Theresa | Administrative | United States | Preparation of fee application                           | 3.8   | \$80.00  | \$304.00   | 1107F25960: Finish 13 copies with tab<br>sheets-Delphi-May Fee Statement-<br>Large-L.Eide/Andrea Clark Smith.  |

| Date     | Name            | Position       | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|----------|-----------------|----------------|---------------|---|-------|----------|------------|--|
| 8/7/2007 | Koenen, Theresa | Administrative | United States | Preparation of fee application            | 3.7   | \$80.00  | \$296.00   | 1107F25961: Continued Finish 13 copies with tab sheets-Delphi-May Fee Statement-Large-L.Eide/Andrea Clark Smith.   |
| 8/7/2007 | Laforest, Randy | Manager        | United States | Engagement management (US staff use only) | -4.4  | \$165.00 | (\$726.00) | 1107F15256: CR: 0907F04993: Thermal audit engagement management, discussion of deliverables related to auditor expectations; planining tests & procedures. expectations relevant to fieldwork and documentation standards. |
| 8/7/2007 | Laforest, Randy | Manager        | United States | Engagement management (US staff use only) | -3.7  | \$165.00 | (\$610.50) | 1107F15257: CR: 0907F04994: Thermal audit engagement management, documentation of standards related to fieldwork.  |
| 8/7/2007 | Laforest, Randy | Manager        | United States | Engagement management (US staff use only) | 4.4   | \$180.00 | \$792.00   | 1107F15365: RE: 0907F04993: Thermal audit engagement management, discussion of deliverables related to auditor expectations; planining tests & procedures. expectations relevant to fieldwork and documentation standards. |
| 8/7/2007 | Laforest, Randy | Manager        | United States | Engagement management (US staff use only) | 3.7   | \$180.00 | \$666.00   | 1107F15366: RE: 0907F04994: Thermal audit engagement management, documentation of standards related to fieldwork.  |
| 8/7/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50)  | 1107F15237: CR: 0807F00650: Set-up network printer on my computer as well as on S Haque's (PwC) computer.  |
| 8/7/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)            | -0.8  | \$95.00  | (\$76.00)  | 1107F15238: CR: 0807F00651: Review Employee Cost Cycle Binder of testing from last year..  |
| 8/7/2007 | Lim, Jay        | Associate      | United States | Validation (US staff use only)            | -1.1  | \$95.00  | (\$104.50) | 1107F15239: CR: 0807F00652: Meeting with K Dada (PwC) and C Wood (Delphi), Sr. HR Representative, to obtain the appropriate documentation to perform testing on the Employee Cost Cycle..                                  |

| Date     | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|----------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F15240: CR: 0807F00653:<br>Organize the documentation received from R Lopez Grace, S Swanson, and C Wood (Delphi) to perform testing on the Employee Cost Cycle for Lockport and Vandalia..                 |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.9  | \$95.00  | (\$180.50) | 1107F15241: CR: 0807F00654:<br>Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport.  |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F15242: CR: 0807F00655:<br>Perform testing of Employee Cost Cycle Control Activities A1 for Hourly and Salary employees for Vandalia..  |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.1  | \$95.00  | (\$9.50)   | 1107F15243: CR: 0807F00656: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing. |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F15244: CR: 0807F00657: E-mail R Lopez Grace (Delphi) about more documentation needed for Employee Control Activity A1..  |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F15245: CR: 0807F00658:<br>Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..              |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F15346: RE: 0807F00650: Set-up network printer on my computer as well as on S Haque's (PwC) computer.   |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F15347: RE: 0807F00651:<br>Review Employee Cost Cycle Binder of testing from last year..  |

| Date     | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description   |
|----------|----------|-----------|---------------|--------------------------------|-------|----------|----------|---|
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.1   | \$105.00 | \$115.50 | 1107F15348: RE: 0807F00652: Meeting with K Dada (PwC) and C Wood (Delphi), Sr. HR Representative, to obtain the appropriate documentation to perform testing on the Employee Cost Cycle..                       |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00 | 1107F15349: RE: 0807F00653: Organize the documentation received from R Lopez Grace, S Swanson, and C Wood (Delphi) to perform testing on the Employee Cost Cycle for Lockport and Vandalia..                    |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.9   | \$105.00 | \$199.50 | 1107F15350: RE: 0807F00654: Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport.   |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00 | 1107F15351: RE: 0807F00655: Perform testing of Employee Cost Cycle Control Activities A1 for Hourly and Salary employees for Vandalia..   |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.1   | \$105.00 | \$10.50  | 1107F15352: RE: 0807F00656: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing. |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50  | 1107F15353: RE: 0807F00657: E-mail R Lopez Grace (Delphi) about more documentation needed for Employee Control Activity A1..  |
| 8/7/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00 | 1107F15354: RE: 0807F00658: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..                 |



| Date     | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/7/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | -0.9  | \$120.00 | (\$108.00) | 1107F15305: CR: 0807F00844:<br>Assisted Bill Schulze with the local and international findings on the AHG issues tracker to map the 'removed' and 'not found' items to control activities in the 2007 control framework. |
| 8/7/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | 0.9   | \$130.00 | \$117.00   | 1107F15414: RE: 0807F00844:<br>Assisted Bill Schulze with the local and international findings on the AHG issues tracker to map the 'removed' and 'not found' items to control activities in the 2007 control framework. |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.4  | \$280.00 | (\$112.00) | 1107F15300: CR: 0807F00258:<br>Attended Delphi ICM/ICC update conference call.   |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -1.3  | \$280.00 | (\$364.00) | 1107F15301: CR: 0807F00259:<br>Continued with engagement quality assurance tasks for closeout of 2006 SOX compliance validation.   |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.7  | \$280.00 | (\$196.00) | 1107F15302: CR: 0807F00260:<br>Reviewed proposed budget changes for France and new scope items and analyzed, prepared and replied with counter proposals.  |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.4  | \$280.00 | (\$112.00) | 1107F15303: CR: 0807F00261:<br>Conversation with J. Eckroth about project finance for SOX.   |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -1.0  | \$280.00 | (\$280.00) | 1107F15304: CR: 0807F00278:<br>Followed up on various action items from ICM/ICC call.  |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 0.4   | \$295.00 | \$118.00   | 1107F15409: RE: 0807F00258:<br>Attended Delphi ICM/ICC update conference call.   |
| 8/7/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 1.3   | \$295.00 | \$383.50   | 1107F15410: RE: 0807F00259:<br>Continued with engagement quality assurance tasks for closeout of 2006 SOX compliance validation.   |

| Date     | Name             | Position | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Orf, Darren      | Manager  | United States | Project management (US use only)    | 0.7   | \$295.00 | \$206.50   | 1107F15411: RE: 0807F00260: Reviewed proposed budget changes for France and new scope items and analyzed, prepared and replied with counter proposals. |
| 8/7/2007 | Orf, Darren      | Manager  | United States | Project management (US use only)    | 0.4   | \$295.00 | \$118.00   | 1107F15412: RE: 0807F00261: Conversation with J. Eckroth about project finance for SOX.  |
| 8/7/2007 | Orf, Darren      | Manager  | United States | Project management (US use only)    | 1.0   | \$295.00 | \$295.00   | 1107F15413: RE: 0807F00278: Followed up on various action items from ICM/ICC call.   |
| 8/7/2007 | Parakh, Siddarth | Manager  | United States | Expenditure                         | -5.0  | \$165.00 | (\$825.00) | 1107F15323: CR: 0807F01302: Review of configuration testing screen prints for PG2 - Expenditures.  |
| 8/7/2007 | Parakh, Siddarth | Manager  | United States | Expenditure                         | -3.4  | \$165.00 | (\$561.00) | 1107F15324: CR: 0807F01303: Draft changes to be made to Expenditures documentation for PG2 with questions to discuss with SAP personnel..              |
| 8/7/2007 | Parakh, Siddarth | Manager  | United States | Expenditure                         | 5.0   | \$180.00 | \$900.00   | 1107F15432: RE: 0807F01302: Review of configuration testing screen prints for PG2 - Expenditures.  |
| 8/7/2007 | Parakh, Siddarth | Manager  | United States | Expenditure                         | 3.4   | \$180.00 | \$612.00   | 1107F15433: RE: 0807F01303: Draft changes to be made to Expenditures documentation for PG2 with questions to discuss with SAP personnel..              |
| 8/7/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -1.0  | \$165.00 | (\$165.00) | 1107F15236: CR: 0807F00189: Participation in weekly Delphi ICM conference call.  |
| 8/7/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 1.0   | \$180.00 | \$180.00   | 1107F15345: RE: 0807F00189: Participation in weekly Delphi ICM conference call.  |
| 8/7/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F15269: CR: 0907F05012: E Mail communication with US Team  |
| 8/7/2007 | Rogge, Horst     | Manager  | Germany       | Planning (Foreign staff use only)   | -1.3  | \$200.00 | (\$260.00) | 1107F15270: CR: 0907F05013: Information Transfer to Team TB 05C3   |

| Date     | Name                | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | -1.8  | \$200.00 | (\$360.00) | 1107F15271: CR: 0907F05014: Testing Financial Reporting Cycle B..   |
| 8/7/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F15378: RE: 0907F05012: E Mail communication with US Team   |
| 8/7/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | 1.3   | \$215.00 | \$279.50   | 1107F15379: RE: 0907F05013: Information Transfer to Team TB 05C3  |
| 8/7/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 1.8   | \$215.00 | \$387.00   | 1107F15380: RE: 0907F05014: Testing Financial Reporting Cycle B..   |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F15272: CR: 0907F05015: Kick off with local Fuba controlling mgr. Mr. Bierschwale and European Finance Mgr. E&C Mr. Humbeck   |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.8  | \$200.00 | (\$360.00) | 1107F15273: CR: 0907F05016: Create working template (integrate testing procedure descriptions and COT descriptions into one Excel worksheet) and address cycles to team members |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15274: CR: 0907F05017: Identify local interview partners names and availabilities  |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.3  | \$200.00 | (\$460.00) | 1107F15275: CR: 0907F05018: Interview Mr. Bierschwale regarding month end financial reporting activities and documentation  |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.0  | \$200.00 | (\$400.00) | 1107F15276: CR: 0907F05019: Check month end financial reporting documentation 2007 Jan - June   |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Delphi - Travel                     | -1.5  | \$200.00 | (\$300.00) | 1107F15277: CR: 0907F05020: Travel from Düsseldorf to Bad Salzdetfurth (3.00 hrs. * 50% )   |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F15381: RE: 0907F05015: Kick off with local Fuba controlling mgr. Mr. Bierschwale and European Finance Mgr. E&C Mr. Humbeck   |

| Date     | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.8   | \$215.00 | \$387.00   | 1107F15382: RE: 0907F05016: Create working template (integrate testing procedure descriptions and COT descriptions into one Excel worksheet) and address cycles to team members |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15383: RE: 0907F05017: Identify local interview partners names and availabilities  |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.3   | \$215.00 | \$494.50   | 1107F15384: RE: 0907F05018: Interview Mr. Bierschwale regarding month end financial reporting activities and documentation  |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.0   | \$215.00 | \$430.00   | 1107F15385: RE: 0907F05019: Check month end financial reporting documentation 2007 Jan - June   |
| 8/7/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Delphi - Travel                     | 1.5   | \$215.00 | \$322.50   | 1107F15386: RE: 0907F05020: Travel from Düsseldorf to Bad Salzdetfurth (3.00 hrs. * 50% )   |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -0.8  | \$130.00 | (\$104.00) | 1107F15284: CR: 0907F05027: kick-off with local ICC   |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -2.3  | \$130.00 | (\$299.00) | 1107F15285: CR: 0907F05028: cycle employee costs: compare COTs to validation template   |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -1.7  | \$130.00 | (\$221.00) | 1107F15286: CR: 0907F05029: cycle fixed assets: compare COTs to validation template   |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -1.0  | \$130.00 | (\$130.00) | 1107F15287: CR: 0907F05030: cycle expenditure: compare COTs to validation template  |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Delphi - Travel                     | -1.6  | \$130.00 | (\$208.00) | 1107F15288: CR: 0907F05031: travel from home to Delphi site (3.20 hrs. * 50% )  |
| 8/7/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | 0.8   | \$145.00 | \$116.00   | 1107F15393: RE: 0907F05027: kick-off with local ICC   |

| Date     | Name            | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-----------------|--------------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Rotthaus, Maike | Associate    | Germany      | Planning (Foreign staff use only)   | 2.3   | \$145.00 | \$333.50   | 1107F15394: RE: 0907F05028: cycle employee costs: compare COTs to validation template                             |
| 8/7/2007 | Rotthaus, Maike | Associate    | Germany      | Planning (Foreign staff use only)   | 1.7   | \$145.00 | \$246.50   | 1107F15395: RE: 0907F05029: cycle fixed assets: compare COTs to validation template                               |
| 8/7/2007 | Rotthaus, Maike | Associate    | Germany      | Planning (Foreign staff use only)   | 1.0   | \$145.00 | \$145.00   | 1107F15396: RE: 0907F05030: cycle expenditure: compare COTs to validation template                                |
| 8/7/2007 | Rotthaus, Maike | Associate    | Germany      | Delphi - Travel                     | 1.6   | \$145.00 | \$232.00   | 1107F15397: RE: 0907F05031: travel from home to Delphi site (3.20 hrs. * 50% )                                    |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -1.0  | \$160.00 | (\$160.00) | 1107F15293: CR: 0907F05036: Interview with H.Ez-Zarzouri (Site Purchase Manger)                                   |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -2.0  | \$160.00 | (\$320.00) | 1107F15294: CR: 0907F05037: Update of the N/A controls according to an interview with L Rocca (Corporate Manager) |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Delphi - Travel                     | -0.5  | \$160.00 | (\$80.00)  | 1107F15295: CR: 0907F05038: Travel between Paris and Tremblay (both ways) (1.0 hrs. * 50%)                        |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -4.0  | \$160.00 | (\$640.00) | 1107F15296: CR: 0907F05039: Testing on the Expenditures cycle (EX-C2 and EX-C3)                                   |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -1.0  | \$160.00 | (\$160.00) | 1107F15297: CR: 0907F05040: Understanding of the supplier rebate process on the Expenditures cycle (EX-H2)        |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | 1.0   | \$175.00 | \$175.00   | 1107F15402: RE: 0907F05036: Interview with H.Ez-Zarzouri (Site Purchase Manger)                                   |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | 2.0   | \$175.00 | \$350.00   | 1107F15403: RE: 0907F05037: Update of the N/A controls according to an interview with L Rocca (Corporate Manager) |

| Date     | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Salato, Nicolas | Sr Associate | France        | Delphi - Travel                     | 0.5   | \$175.00 | \$87.50    | 1107F15404: RE: 0907F05038: Travel between Paris and Tremblay (both ways) (1.0 hrs. * 50%)   |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 1107F15405: RE: 0907F05039: Testing on the Expenditures cycle (EX-C2 and EX-C3)  |
| 8/7/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 1.0   | \$175.00 | \$175.00   | 1107F15406: RE: 0907F05040: Understanding of the supplier rebate process on the Expenditures cycle (EX-H2)                               |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -3.8  | \$110.00 | (\$418.00) | 1107F15313: CR: 0807F00952: Account maintenance in CARS.   |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -3.6  | \$110.00 | (\$396.00) | 1107F15314: CR: 0807F00953: Working with the Trintech to fix CARS issues.  |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -1.2  | \$110.00 | (\$132.00) | 1107F15315: CR: 0807F00954: Update meeting with M Wolfenden (HMC) regarding CARS.  |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 3.8   | \$120.00 | \$456.00   | 1107F15422: RE: 0807F00952: Account maintenance in CARS.   |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 3.6   | \$120.00 | \$432.00   | 1107F15423: RE: 0807F00953: Working with the Trintech to fix CARS issues.  |
| 8/7/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 1.2   | \$120.00 | \$144.00   | 1107F15424: RE: 0807F00954: Update meeting with M Wolfenden (HMC) regarding CARS.  |
| 8/7/2007 | Thomas, Rance   | Sr Associate | United States | Validation (US staff use only)      | -4.3  | \$120.00 | (\$516.00) | 1107F15234: CR: 0907F05047: Rebill: 0807F01028: Expenditure validation testing and meetings with client to obtain requested information. |
| 8/7/2007 | Thomas, Rance   | Sr Associate | United States | Validation (US staff use only)      | -4.2  | \$120.00 | (\$504.00) | 1107F15235: CR: 0907F05048: Rebill: 0807F01029: Fixed Asset validation testing and meetings with client to obtain requested information. |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.3   | \$130.00 | \$559.00   | 1107F15343: RE: 0907F05047: Rebill: 0807F01028: Expenditure validation testing and meetings with client to obtain requested information. |
| 8/7/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.2   | \$130.00 | \$546.00   | 1107F15344: RE: 0907F05048: Rebill: 0807F01029: Fixed Asset validation testing and meetings with client to obtain requested information. |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15259: CR: 0907F05002: Inventory: Preparation of meeting with Finance Manager   |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15260: CR: 0907F05003: Inventory: Meeting with Finance Manager regarding IN-D5.   |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F15261: CR: 0907F05004: Inventory: Testing of documents obtained and documentation of test results regarding IN-D5.                  |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15262: CR: 0907F05005: Expenditure: Testing of documents obtained and documenting of test result for EX-D1 and EX-D2.               |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F15263: CR: 0907F05006: Inventory: Call with assessor in Ronsdorf regarding request list.  |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15264: CR: 0907F05007: Expenditure: Call with assessor in Rüsselsheim regarding EX-I1.  |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F15265: CR: 0907F05008: Inventory: Second meeting with finance manager regarding IN-D5.  |
| 8/7/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15266: CR: 0907F05009: Inventory: Meeting with PCL regarding IN-E2  |

| Date     | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15267: CR: 0907F05010:<br>Expenditure: Documenting Test result<br>of EX-I1   |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F15268: CR: 0907F05011: Fixed<br>Assets: Preparation of request lists for<br>Ronsdorf and Neumarkt                              |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15368: RE: 0907F05002:<br>Inventory: Preparation of meeting with<br>Finance Manager  |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15369: RE: 0907F05003:<br>Inventory: Meeting with Finance<br>Manager regarding IN-D5.  |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F15370: RE: 0907F05004:<br>Inventory: Testing of documents<br>obtained and documentation of test<br>results regarding IN-D5.    |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15371: RE: 0907F05005:<br>Expenditure: Testing of documents<br>obtained and documenting of test result<br>for EX-D1 and EX-D2. |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F15372: RE: 0907F05006:<br>Inventory: Call with assessor in<br>Ronsdorf regarding request list.                                 |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15373: RE: 0907F05007:<br>Expenditure: Call with assessor in<br>Rüsselsheim regarding EX-I1.                                   |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F15374: RE: 0907F05008:<br>Inventory: Second meeting with finance<br>manager regarding IN-D5.                                   |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15375: RE: 0907F05009:<br>Inventory: Meeting with PCL regarding<br>IN-E2   |
| 8/7/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15376: RE: 0907F05010:<br>Expenditure: Documenting Test result<br>of EX-I1   |



| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/7/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F15377: RE: 0907F05011: Fixed Assets: Preparation of request lists for Ronsdorf and Neumarkt        |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F15306: CR: 0907F04981: Review of scope   |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F15307: CR: 0907F04982: Question completion date of Thermal testing                                 |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15308: CR: 0907F04983: Review of open items at Thermal   |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15309: CR: 0907F05044: Rebill: 0807F00772: Delphi SOX Update Call (PwCM/ICM/ICC).                  |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F15415: RE: 0907F04981: Review of scope   |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F15416: RE: 0907F04982: Question completion date of Thermal testing                                 |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F15417: RE: 0907F04983: Review of open items at Thermal   |
| 8/7/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F15418: RE: 0907F05044: Rebill: 0807F00772: Delphi SOX Update Call (PwCM/ICM/ICC).                  |
| 8/7/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.2  | \$95.00  | (\$19.00)  | 1107F15316: CR: 0807F01341: Meeting with S. Lane (Seigfried Group) for pension files requested by him.  |
| 8/7/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F15317: CR: 0807F01342: Locating pension files requested by S. Lane (Seigfried Group).              |
| 8/7/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.7  | \$95.00  | (\$351.50) | 1107F15318: CR: 0807F01343: Review Manually Calculated Pension Project files for variance explanations. |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/7/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -3.5  | \$95.00  | (\$332.50) | 1107F15319: CR: 0807F01344: Continued Review Manually Calculated Pension Project files for variance explanations.                  |
| 8/7/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.2   | \$105.00 | \$21.00    | 1107F15425: RE: 0807F01341: Meeting with S. Lane (Seigfried Group) for pension files requested by him.                             |
| 8/7/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F15426: RE: 0807F01342: Locating pension files requested by S. Lane (Seigfried Group).   |
| 8/7/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.7   | \$105.00 | \$388.50   | 1107F15427: RE: 0807F01343: Review Manually Calculated Pension Project files for variance explanations.                            |
| 8/7/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.5   | \$105.00 | \$367.50   | 1107F15428: RE: 0807F01344: Continued Review Manually Calculated Pension Project files for variance explanations.                  |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15221: CR: 0807F00420: Discuss misc. shippers accrual control with C Price, Delphi.   |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15222: CR: 0807F00421: Discuss inventory received not invoiced control with K Bellis, Receivables / Payables Manager, Delphi. |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15223: CR: 0807F00422: Discuss inventory controls with D Weir, PwC.   |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15224: CR: 0807F00423: Read and reply to e-mails received from Delphi employees for inventory controls.                       |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.5  | \$95.00  | (\$237.50) | 1107F15225: CR: 0807F00424: Prepare individual tabs for the inventory controls documentation.                                      |

| Date     | Name                 | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F15226: CR: 0807F00425: Discuss revenue controls with C Rield, Internal Control, Delphi.  |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F15227: CR: 0807F00426: E-mail C Slater, Delphi, about customer rebates and B Dockemeyer, Delphi, about warranty reserves and IBNR. |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -1.7  | \$95.00  | (\$161.50) | 1107F15228: CR: 0807F00427: Review revenue controls against revenue COT and determine controls applicable to TB 280.                    |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15229: CR: 0807F00428: Discuss employee costs and financial reporting controls with J M Kennedy, PwC.                              |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F15330: RE: 0807F00420: Discuss misc. shippers accrual control with C Price, Delphi.  |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F15331: RE: 0807F00421: Discuss inventory received not invoiced control with K Bellis, Receivables / Payables Manager, Delphi.      |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F15332: RE: 0807F00422: Discuss inventory controls with D Weir, PwC.  |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F15333: RE: 0807F00423: Read and reply to e-mails received from Delphi employees for inventory controls.                            |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 2.5   | \$105.00 | \$262.50   | 1107F15334: RE: 0807F00424: Prepare individual tabs for the inventory controls documentation.   |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00    | 1107F15335: RE: 0807F00425: Discuss revenue controls with C Rield, Internal Control, Delphi.  |

| Date     | Name                 | Position       | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|----------|----------------------|----------------|---------------|---|-------|----------|------------|---|
| 8/7/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 0.5   | \$105.00 | \$52.50    | 1107F15336: RE: 0807F00426: E-mail C Slater, Delphi, about customer rebates and B Dockemeyer, Delphi, about warranty reserves and IBNR.       |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 1.7   | \$105.00 | \$178.50   | 1107F15337: RE: 0807F00427: Review revenue controls against revenue COT and determine controls applicable to TB 280.                          |
| 8/7/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)            | 0.4   | \$105.00 | \$42.00    | 1107F15338: RE: 0807F00428: Discuss employee costs and financial reporting controls with J M Kennedy, PwC.                                    |
| 8/7/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | -1.5  | \$165.00 | (\$247.50) | 1107F15219: CR: 0807F00307: Respond to questions from PwC team.   |
| 8/7/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | -1.2  | \$165.00 | (\$198.00) | 1107F15220: CR: 0807F00308: Respond to questions from PwC team.   |
| 8/7/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | 1.5   | \$180.00 | \$270.00   | 1107F15328: RE: 0807F00307: Respond to questions from PwC team.   |
| 8/7/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff use only) | 1.2   | \$180.00 | \$216.00   | 1107F15329: RE: 0807F00308: Respond to questions from PwC team.   |
| 8/7/2007 | Zubres, Elizabeth    | Administrative | United States | SOX 404 Sales and Use (Tax)               | 1.0   | \$80.00  | \$80.00    | 1107F25962: Sales and Use Tax resource allocation process.  |
| 8/8/2007 | Bailey, Jonafel      | Sr Associate   | United States | Revenue                                   | -4.2  | \$130.00 | (\$546.00) | 1107F15538: CR: 0807F00488: Reviewed and document configuration testing for PG2 for Revenue cycle.  |
| 8/8/2007 | Bailey, Jonafel      | Sr Associate   | United States | Revenue                                   | -4.0  | \$130.00 | (\$520.00) | 1107F15539: CR: 0807F00489: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database. |
| 8/8/2007 | Bailey, Jonafel      | Sr Associate   | United States | Revenue                                   | 4.2   | \$140.00 | \$588.00   | 1107F15645: RE: 0807F00488: Reviewed and document configuration testing for PG2 for Revenue cycle.  |

| Date     | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/8/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                          | 4.0   | \$140.00 | \$560.00   | 1107F15646: RE: 0807F00489: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database.   |
| 8/8/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)   | -4.3  | \$120.00 | (\$516.00) | 1107F15468: CR: 0807F02453: Tested Capitalization of standard costing variances with Donna Conlon (Delphi Thermal) by examining evidence that the preparation and review are performed independently. |
| 8/8/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)   | 4.3   | \$130.00 | \$559.00   | 1107F15575: RE: 0807F02453: Tested Capitalization of standard costing variances with Donna Conlon (Delphi Thermal) by examining evidence that the preparation and review are performed independently. |
| 8/8/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | -1.3  | \$180.00 | (\$234.00) | 1107F15527: CR: 0807F00522: Engagement management closing procedures for 2006.  |
| 8/8/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | 1.3   | \$190.00 | \$247.00   | 1107F15634: RE: 0807F00522: Engagement management closing procedures for 2006.  |
| 8/8/2007 | Erickson, Dave   | Partner      | United States | Project Management               | -1.0  | \$390.00 | (\$390.00) | 1107F15537: CR: 0807F00248: Project status update with application controls team, review of project plans, budget analysis, discussions with PwC Delphi leadership team.                              |
| 8/8/2007 | Erickson, Dave   | Partner      | United States | Project Management               | 1.0   | \$420.00 | \$420.00   | 1107F15644: RE: 0807F00248: Project status update with application controls team, review of project plans, budget analysis, discussions with PwC Delphi leadership team.                              |
| 8/8/2007 | Eyman, Genevieve | Associate    | United States | Preparation of fee application   | -0.9  | \$95.00  | (\$85.50)  | 1107F15437: CR: 0807F00367: Reviewed Time related to Delphi SOX project.  |

| Date     | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -1.3  | \$95.00  | (\$123.50) | 1107F15524: CR: 0807F00368: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests from Client and PwC.   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15525: CR: 0807F00369: Delphi SOX planning discussion with J Eckroth (PwC).   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F15526: CR: 0807F00370: Reviewed and updated the Working Community Database with documents related to the Delphi SOX project..   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Preparation of fee application   | 0.9   | \$105.00 | \$94.50    | 1107F15544: RE: 0807F00367: Reviewed Time related to Delphi SOX project.   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.3   | \$105.00 | \$136.50   | 1107F15631: RE: 0807F00368: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests from Client and PwC.   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F15632: RE: 0807F00369: Delphi SOX planning discussion with J Eckroth (PwC).   |
| 8/8/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F15633: RE: 0807F00370: Reviewed and updated the Working Community Database with documents related to the Delphi SOX project..   |
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.4  | \$130.00 | (\$442.00) | 1107F15541: CR: 0807F01850: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F15542: CR: 0807F01851: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -1.2  | \$130.00 | (\$156.00) | 1107F15543: CR: 0807F01852: Review of issues for issue tracker.  |
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.4   | \$140.00 | \$476.00   | 1107F15648: RE: 0807F01850: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.2   | \$140.00 | \$448.00   | 1107F15649: RE: 0807F01851: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/8/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.2   | \$140.00 | \$168.00   | 1107F15650: RE: 0807F01852: Review of issues for issue tracker.  |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F15503: CR: 0907F05109: Meetings with Bern Bierschwale (Controlling Manager)   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F15504: CR: 0907F05110: Meetings with Finance Team concerning responsibilities and applicability of controls   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15505: CR: 0907F05111: Scheduling of Meetings   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15506: CR: 0907F05112: Preparation of Testing   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F15610: RE: 0907F05109: Meetings with Bern Bierschwale (Controlling Manager)   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00   | 1107F15611: RE: 0907F05110: Meetings with Finance Team concerning responsibilities and applicability of controls   |
| 8/8/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15612: RE: 0907F05111: Scheduling of Meetings   |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15613: RE: 0907F05112: Preparation of Testing  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F15459: CR: 0807F01123: Tested control for the expenditure cycle.                                     |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F15460: CR: 0807F01124: Documented test result.   |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F15461: CR: 0807F01125: Tested control for the expenditure cycle..                                    |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F15462: CR: 0807F01126: Prepared additional sample request..  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F15463: CR: 0807F01127: Meet with Kathy Priest..  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F15464: CR: 0807F01128: Meet with Gitanjali Kundich.  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F15465: CR: 0807F01129: Meet with Asha Subhedar.  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F15466: CR: 0807F01130: Documented information gathered from the meetings with the processes owners.. |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.3  | \$95.00  | (\$123.50) | 1107F15467: CR: 0807F01131: Acquired Delphi security badges.  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F15566: RE: 0807F01123: Tested control for the expenditure cycle.                                     |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F15567: RE: 0807F01124: Documented test result.   |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F15568: RE: 0807F01125: Tested control for the expenditure cycle..                                    |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F15569: RE: 0807F01126: Prepared additional sample request..  |
| 8/8/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F15570: RE: 0807F01127: Meet with Kathy Priest..  |



| Date     | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F15571: RE: 0807F01128: Meet with Gitanjali Kundich.  |
| 8/8/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F15572: RE: 0807F01129: Meet with Asha Subhedar.  |
| 8/8/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F15573: RE: 0807F01130: Documented information gathered from the meetings with the processes owners..                                       |
| 8/8/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50   | 1107F15574: RE: 0807F01131: Acquired Delphi security badges.  |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15492: CR: 0907F05098: Employee Costs: documentation after discussion with assessor  |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F15493: CR: 0907F05099: Financial Reporting: discussion with assessor about testing results and nescessary additional documents             |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15494: CR: 0907F05100: Financial Reporting: discussion with assessor about control procedures  |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F15495: CR: 0907F05101: Revenue: discussion with assessor about control procedures and received samples                                     |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -3.4  | \$130.00 | (\$442.00) | 1107F15496: CR: 0907F05102: Revenue: plant visit (Ronsdorf) and discussion with assessor about control procedures and requested samples on-site |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F15497: CR: 0907F05103: Revenue: validation testing and documentation   |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15599: RE: 0907F05098: Employee Costs: documentation after discussion with assessor  |

| Date     | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F15600: RE: 0907F05099: Financial Reporting: discussion with assessor about testing results and nescessary additional documents             |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15601: RE: 0907F05100: Financial Reporting: discussion with assessor about control procedures  |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F15602: RE: 0907F05101: Revenue: discussion with assessor about control procedures and received samples                                     |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 3.4   | \$145.00 | \$493.00   | 1107F15603: RE: 0907F05102: Revenue: plant visit (Ronsdorf) and discussion with assessor about control procedures and requested samples on-site |
| 8/8/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F15604: RE: 0907F05103: Revenue: validation testing and documentation   |
| 8/8/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15514: CR: 0807F01602: Met with Karen St. Romain (Delphi) to discuss validation procedures and E&S testing delays.                         |
| 8/8/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.1  | \$260.00 | (\$286.00) | 1107F15515: CR: 0807F01603: Plan for Tomorrow's Meeting w/ D. Orf, & K. Van Gorder (PwC).   |
| 8/8/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F15621: RE: 0807F01602: Met with Karen St. Romain (Delphi) to discuss validation procedures and E&S testing delays.                         |
| 8/8/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00   | 1107F15622: RE: 0807F01603: Plan for Tomorrow's Meeting w/ D. Orf, & K. Van Gorder (PwC).   |
| 8/8/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F15445: CR: 0807F00579: Pulled population of all E&S employees with Jeff Hicks, to test EC-A2.  |

| Date     | Name          | Position  | Work Country  | Task Code                      | Hours | Rate     | Total     | Description  |
|----------|---------------|-----------|---------------|--------------------------------|-------|----------|-----------|--|
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F15446: CR: 0807F00580:<br>Selected sample of 60 employees to test EC-A2, documented selection, provided to Jeff Hicks.  |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F15447: CR: 0807F00582:<br>Selected a sample of accounts to test monthly recons from the SAP to eTBR reconciliation, stored on Sharepoint.   |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F15450: CR: 0907F05133:<br>REBILL CORRECT TASK CODE:<br>0807F00581: Discussed with Chuck Riedl, E&S, the previous method of monthly account reconciliations, effective until 4/2007.                         |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F15451: CR: 0907F05134:<br>REBILL CORRECT TASK CODE:<br>0807F00583: Discuss the operation and mechanics of the CARS system, the new system for storing Acct rec information, as well as management approval. |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F15552: RE: 0807F00579: Pulled population of all E&S employees with Jeff Hicks, to test EC-A2.   |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F15553: RE: 0807F00580:<br>Selected sample of 60 employees to test EC-A2, documented selection, provided to Jeff Hicks.  |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F15554: RE: 0807F00582:<br>Selected a sample of accounts to test monthly recons from the SAP to eTBR reconciliation, stored on Sharepoint.   |
| 8/8/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F15557: RE: 0907F05133:<br>REBILL CORRECT TASK CODE:<br>0807F00581: Discussed with Chuck Riedl, E&S, the previous method of monthly account reconciliations, effective until 4/2007.                         |

| Date     | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/8/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)            | 1.0   | \$105.00 | \$105.00   | 1107F15558: RE: 0907F05134: REBILL CORRECT TASK CODE: 0807F00583: Discuss the operation and mechanics of the CARS system, the new system for storing Acct rec information, as well as management approval. |
| 8/8/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.1  | \$165.00 | (\$676.50) | 1107F15469: CR: 0907F05067: Thermal audit engagement management, inclusive of expenditure cycle related fieldwork.   |
| 8/8/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.9  | \$165.00 | (\$643.50) | 1107F15470: CR: 0907F05068: Thermal audit engagement management, inclusive of expenditure cycle oversight and guidance.  |
| 8/8/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.1   | \$180.00 | \$738.00   | 1107F15576: RE: 0907F05067: Thermal audit engagement management, inclusive of expenditure cycle related fieldwork.   |
| 8/8/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.9   | \$180.00 | \$702.00   | 1107F15577: RE: 0907F05068: Thermal audit engagement management, inclusive of expenditure cycle oversight and guidance.  |
| 8/8/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -2.6  | \$95.00  | (\$247.00) | 1107F15453: CR: 0807F00659: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..            |
| 8/8/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -2.1  | \$95.00  | (\$199.50) | 1107F15454: CR: 0807F00660: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..            |

| Date     | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|----------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.8  | \$95.00  | (\$171.00) | 1107F15455: CR: 0807F00661: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..                  |
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F15456: CR: 0807F00662: E-mail Hourly and Salary samples for validation testing of Employee Cost Control Activity C2 to C Wood (Delphi) for supporting documentation..                                       |
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F15457: CR: 0807F00663: Obtain security access to Delphi Thermal and escorted new colleague, S Haque, (PwC) around HQ to obtain the appropriate signatures in order for her to gain access to HQ..           |
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.1  | \$95.00  | (\$9.50)   | 1107F15458: CR: 0807F00664: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing.. |
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F15560: RE: 0807F00659: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..                  |
| 8/8/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 2.1   | \$105.00 | \$220.50   | 1107F15561: RE: 0807F00660: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..                  |

| Date     | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|-------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 8/8/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only) | 1.8   | \$105.00 | \$189.00   | 1107F15562: RE: 0807F00661: Consolidate spreadsheets that constituted the population of Employee Cost Control Activity C2 in order to pick an Hourly and Salary sample for validation testing..                  |
| 8/8/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50    | 1107F15563: RE: 0807F00662: E-mail Hourly and Salary samples for validation testing of Employee Cost Control Activity C2 to C Wood (Delphi) for supporting documentation..                                       |
| 8/8/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F15564: RE: 0807F00663: Obtain security access to Delphi Thermal and escorted new colleague, S Haque, (PwC) around HQ to obtain the appropriate signatures in order for her to gain access to HQ..           |
| 8/8/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only) | 0.1   | \$105.00 | \$10.50    | 1107F15565: RE: 0807F00664: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing.. |
| 8/8/2007 | MacKenzie, Nicole | Sr Associate | United States | Other (US use only)            | -0.9  | \$260.00 | (\$234.00) | 1107F25971: CREDIT: 0907F04889: Create single pdf of April 2007 fee statement and exhibits with bookmarks to upload to the Fee Auditor's online system - SIMS, and to post to the WCo database.                  |
| 8/8/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)            | -1.8  | \$120.00 | (\$216.00) | 1107F15513: CR: 0807F00859: Reviewed the mapping done on the 2006 issued in the AHG tracker to the 2007 framework and provided to B Schulze.   |
| 8/8/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)            | 1.8   | \$130.00 | \$234.00   | 1107F15620: RE: 0807F00859: Reviewed the mapping done on the 2006 issued in the AHG tracker to the 2007 framework and provided to B Schulze.   |

| Date     | Name             | Position | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Orf, Darren      | Manager  | United States | Project management (US use only)    | -0.3  | \$280.00 | (\$84.00)  | 1107F15512: CR: 0807F00262: Call with S. Herbst and K. Van Gorder to discuss agenda for PwC Global SOX team update. |
| 8/8/2007 | Orf, Darren      | Manager  | United States | Project management (US use only)    | 0.3   | \$295.00 | \$88.50    | 1107F15619: RE: 0807F00262: Call with S. Herbst and K. Van Gorder to discuss agenda for PwC Global SOX team update. |
| 8/8/2007 | Parakh, Siddarth | Manager  | United States | Project Management                  | -1.0  | \$165.00 | (\$165.00) | 1107F15540: CR: 0807F01304: Call with Manish Zaveri to discuss QuickPlace and documentation organization..          |
| 8/8/2007 | Parakh, Siddarth | Manager  | United States | Project Management                  | 1.0   | \$180.00 | \$180.00   | 1107F15647: RE: 0807F01304: Call with Manish Zaveri to discuss QuickPlace and documentation organization..          |
| 8/8/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -1.0  | \$165.00 | (\$165.00) | 1107F15452: CR: 0807F00190: Follow items with Packard ICM from weekly conference call.                              |
| 8/8/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 1.0   | \$180.00 | \$180.00   | 1107F15559: RE: 0807F00190: Follow items with Packard ICM from weekly conference call.                              |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15481: CR: 0907F05087: E-Mail communication with US Team   |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F15482: CR: 0907F05088: Testing Financial Reporting Cycle E1  |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Planning (Foreign staff use only)   | -1.1  | \$200.00 | (\$220.00) | 1107F15483: CR: 0907F05089: Information transfer to Team TB 05C3  |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15484: CR: 0907F05090: Conference Call with US Team and Local ICC  |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.6  | \$200.00 | (\$120.00) | 1107F15485: CR: 0907F05091: Discussion with BPO Revenue Cycle   |
| 8/8/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15588: RE: 0907F05087: E-Mail communication with US Team   |

| Date     | Name                | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F15589: RE: 0907F05088:<br>Testing Financial Reporting Cycle E1   |
| 8/8/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | 1.1   | \$215.00 | \$236.50   | 1107F15590: RE: 0907F05089:<br>Information transfer to Team TB 05C3   |
| 8/8/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15591: RE: 0907F05090:<br>Conference Call with US Team and<br>Local ICC  |
| 8/8/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.6   | \$215.00 | \$129.00   | 1107F15592: RE: 0907F05091:<br>Discussion with BPO Revenue Cycle  |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.8  | \$200.00 | (\$360.00) | 1107F15486: CR: 0907F05092: RE<br>cycle: Interview accounting clerk Mr.<br>Drews regarding Delphi delivery terms<br>a.o.  |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.8  | \$200.00 | (\$360.00) | 1107F15487: CR: 0907F05093: 2nd<br>kick off Meeting at Financial Reporting<br>Department, introducing PwC team and<br>addressing control activities to be tested  |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F15488: CR: 0907F05094:<br>Interview Mr. Bierschwale regarding<br>month-end information and document<br>workflow, contact former Finance Mgr.<br>for background information about<br>where to find specific documents |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F15489: CR: 0907F05095:<br>Consolidate impressions within PwC<br>team regarding site performance and<br>upfront test preparation, contact PwC<br>mgr. and discuss further steps.                                      |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.5  | \$200.00 | (\$500.00) | 1107F15490: CR: 0907F05096: FR<br>and RE cycle: Interview Mr. Drews<br>regarding warranty accruals, A/R<br>ageing list a.o.   |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F15491: CR: 0907F05097:<br>physical inspection of production<br>process   |



| Date     | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.8   | \$215.00 | \$387.00   | 1107F15593: RE: 0907F05092: RE cycle: Interview accounting clerk Mr. Drews regarding Delphi delivery terms a.o.  |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.8   | \$215.00 | \$387.00   | 1107F15594: RE: 0907F05093: 2nd kick off Meeting at Financial Reporting Department, introducing PwC team and addressing control activities to be tested  |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F15595: RE: 0907F05094: Interview Mr. Bierschwale regarding month-end information and document workflow, contact former Finance Mgr. for background information about where to find specific documents |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F15596: RE: 0907F05095: Consolidate impressions within PwC team regarding site performance and upfront test preparation, contact PwC mgr. and discuss further steps.                                   |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.5   | \$215.00 | \$537.50   | 1107F15597: RE: 0907F05096: FR and RE cycle: Interview Mr. Drews regarding warranty accruals, A/R ageing list a.o.   |
| 8/8/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F15598: RE: 0907F05097: physical inspection of production process  |
| 8/8/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F15498: CR: 0907F05104: cycle expenditure, revenue: discussion with several contact persons  |
| 8/8/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -1.1  | \$130.00 | (\$143.00) | 1107F15499: CR: 0907F05105: discussion with contact person   |
| 8/8/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15500: CR: 0907F05106: cycle fixed assets: first orientation  |
| 8/8/2007 | Rotthaus, Maike     | Associate | Germany      | Planning (Foreign staff use only)   | -1.5  | \$130.00 | (\$195.00) | 1107F15501: CR: 0907F05107: kick-off with all contact persons  |

| Date     | Name            | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-----------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | -2.0  | \$130.00 | (\$260.00) | 1107F15502: CR: 0907F05108: fixed assets cycle: interview with contact person  |
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F15605: RE: 0907F05104: cycle expenditure, revenue: discussion with several contact persons  |
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Planning (Foreign staff use only)   | 1.1   | \$145.00 | \$159.50   | 1107F15606: RE: 0907F05105: discussion with contact person   |
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15607: RE: 0907F05106: cycle fixed assets: first orientation  |
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Planning (Foreign staff use only)   | 1.5   | \$145.00 | \$217.50   | 1107F15608: RE: 0907F05107: kick-off with all contact persons  |
| 8/8/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 2.0   | \$145.00 | \$290.00   | 1107F15609: RE: 0907F05108: fixed assets cycle: interview with contact person  |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Delphi - Travel                     | -0.5  | \$160.00 | (\$80.00)  | 1107F15507: CR: 0907F05113: Travel between Paris and Tremblay (both ways) (1.0 hrs. * 50%)   |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -4.0  | \$160.00 | (\$640.00) | 1107F15508: CR: 0907F05114: Testing on the Expenditures cycle (EX A2 and EX-A3)  |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -1.0  | \$160.00 | (\$160.00) | 1107F15509: CR: 0907F05115: Interview with D Desgardin (Finance Manager)   |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -1.0  | \$160.00 | (\$160.00) | 1107F15510: CR: 0907F05116: Update of the Expenditures Matrix  |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -0.5  | \$160.00 | (\$80.00)  | 1107F15511: CR: 0907F05117: Interview with H Ez Zarzouri (Purchase site Manager) in order to understand the upfront cash rebates policy and to give an overall feedback on the testing of the Expenditures cycle |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France       | Delphi - Travel                     | 0.5   | \$175.00 | \$87.50    | 1107F15614: RE: 0907F05113: Travel between Paris and Tremblay (both ways) (1.0 hrs. * 50%)   |

| Date     | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 4.0   | \$175.00 | \$700.00   | 1107F15615: RE: 0907F05114: Testing on the Expenditures cycle (EX A2 and EX-A3)   |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 1.0   | \$175.00 | \$175.00   | 1107F15616: RE: 0907F05115: Interview with D Desgardin (Finance Manager)  |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 1.0   | \$175.00 | \$175.00   | 1107F15617: RE: 0907F05116: Update of the Expenditures Matrix   |
| 8/8/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 0.5   | \$175.00 | \$87.50    | 1107F15618: RE: 0907F05117: Interview with H Ez Zazouri (Purchase site Manager) in order to understand the upfront cash rebates policy and to give an overall feedback on the testing of the Expenditures cycle |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -3.5  | \$110.00 | (\$385.00) | 1107F15528: CR: 0807F00955: Working on the CARS-SAP project.  |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -3.2  | \$110.00 | (\$352.00) | 1107F15529: CR: 0807F00956: Assisting A Wright (Delphi) in account maintenance for Thermal.   |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | -1.5  | \$110.00 | (\$165.00) | 1107F15530: CR: 0807F00957: Documenting issues with Trintech.   |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 3.5   | \$120.00 | \$420.00   | 1107F15635: RE: 0807F00955: Working on the CARS-SAP project.  |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 3.2   | \$120.00 | \$384.00   | 1107F15636: RE: 0807F00956: Assisting A Wright (Delphi) in account maintenance for Thermal.   |
| 8/8/2007 | Shehi, Renis    | Associate    | United States | Certus/CARS Program (US use only)   | 1.5   | \$120.00 | \$180.00   | 1107F15637: RE: 0807F00957: Documenting issues with Trintech.   |
| 8/8/2007 | Thomas, Rance   | Sr Associate | United States | Validation (US staff use only)      | -2.5  | \$120.00 | (\$300.00) | 1107F15448: CR: 0907F05126: Rebill: 0807F01030: Fixed Asset validation testing.   |
| 8/8/2007 | Thomas, Rance   | Sr Associate | United States | Validation (US staff use only)      | -5.0  | \$120.00 | (\$600.00) | 1107F15449: CR: 0907F05127: Rebill: 0807F01031: Expenditure validation testing.   |

| Date     | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Thomas, Rance    | Sr Associate | United States | Project management (US use only)    | -1.0  | \$120.00 | (\$120.00) | 1107F15536: CR: 0907F05128: Rebill: 0807F01032: Working community posting and policy research.                            |
| 8/8/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 2.5   | \$130.00 | \$325.00   | 1107F15555: RE: 0907F05126: Rebill: 0807F01030: Fixed Asset validation testing.   |
| 8/8/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 5.0   | \$130.00 | \$650.00   | 1107F15556: RE: 0907F05127: Rebill: 0807F01031: Expenditure validation testing.   |
| 8/8/2007 | Thomas, Rance    | Sr Associate | United States | Project management (US use only)    | 1.0   | \$130.00 | \$130.00   | 1107F15643: RE: 0907F05128: Rebill: 0807F01032: Working community posting and policy research.                            |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F15471: CR: 0907F05077: Inventory/Fixed Assets: Meeting with Assessors at the plant Ronsdorf regarding request lists. |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15472: CR: 0907F05078: Fixed Assets: Testing documents obtained and documenting test results for Ronsdorf (FA-F1)    |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15473: CR: 0907F05079: Fixed Assets: Meeting with controlling clerk regarding FA-C1                                  |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15474: CR: 0907F05080: Fixed Assets: Call with assessor in Neumarkt regarding request list                           |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F15475: CR: 0907F05081: Fixed Assets: Meeting with assessor regarding FA-F1   |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15476: CR: 0907F05082: Expenditure: Meeting with controller regarding EX-II.   |
| 8/8/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15477: CR: 0907F05083: Expenditure: Testing documents obtained and documenting test results for EX-II.               |

| Date     | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15478: CR: 0907F05084: Expenditure: Discussion with project managers regarding EX-B1.                                |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15479: CR: 0907F05085: Inventory: Documenting of results resulting from meeting with assessor of plant Ronsdorf.     |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15480: CR: 0907F05086: Inventory: Call with assessor in Neumarkt regarding IN-A3.                                    |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F15578: RE: 0907F05077: Inventory/Fixed Assets: Meeting with Assessors at the plant Ronsdorf regarding request lists. |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15579: RE: 0907F05078: Fixed Assets: Testing documents obtained and documenting test results for Ronsdorf (FA-F1)    |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15580: RE: 0907F05079: Fixed Assets: Meeting with controlling clerk regarding FA-C1                                  |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15581: RE: 0907F05080: Fixed Assets: Call with assessor in Neumarkt regarding request list                           |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F15582: RE: 0907F05081: Fixed Assets: Meeting with assessor regarding FA-F1   |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15583: RE: 0907F05082: Expenditure: Meeting with controller regarding EX-I1.   |
| 8/8/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15584: RE: 0907F05083: Expenditure: Testing documents obtained and documenting test results for EX-I1.               |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/8/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15585: RE: 0907F05084: Expenditure: Discussion with project managers regarding EX-B1.   |
| 8/8/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15586: RE: 0907F05085: Inventory: Documenting of results resulting from meeting with assessor of plant Ronsdorf.                |
| 8/8/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15587: RE: 0907F05086: Inventory: Call with assessor in Neumarkt regarding IN-A3.   |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.1  | \$260.00 | (\$546.00) | 1107F15516: CR: 0907F05056: Discussed outcome of Interiors meeting (i.e., any changes in SOX testing or approach) w/ S. Herbst (PwC) |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.3  | \$260.00 | (\$338.00) | 1107F15517: CR: 0907F05057: SOX Core Team Update Meeting   |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.8  | \$260.00 | (\$468.00) | 1107F15518: CR: 0907F05058: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)                                |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F15519: CR: 0907F05059: Review of SAP results over manual  |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.1  | \$260.00 | (\$286.00) | 1107F15520: CR: 0907F05060: REview of Thermal work papers generated to date  |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.9  | \$260.00 | (\$234.00) | 1107F15521: CR: 0907F05061: Answer Romania tax question on results from 2006   |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15522: CR: 0907F05120: Rebill: 0807F00773: TB Understanding Call w/ D. Orf, S. Herbst, H. Rogge, B. Reed (PwC).                 |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15523: CR: 0907F05121: Rebill: 0807F00774: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC).                              |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total     | Description  |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|-----------|--|
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.1   | \$280.00 | \$588.00  | 1107F15623: RE: 0907F05056: Discussed outcome of Interiors meeting (i.e., any changes in SOX testing or approach) w/ S. Herbst (PwC) |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.3   | \$280.00 | \$364.00  | 1107F15624: RE: 0907F05057: SOX Core Team Update Meeting   |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.8   | \$280.00 | \$504.00  | 1107F15625: RE: 0907F05058: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)                                |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00  | 1107F15626: RE: 0907F05059: Review of SAP results over manual  |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00  | 1107F15627: RE: 0907F05060: REview of Thermal work papers generated to date  |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.9   | \$280.00 | \$252.00  | 1107F15628: RE: 0907F05061: Answer Romania tax question on results from 2006   |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00  | 1107F15629: RE: 0907F05120: Rebill: 0807F00773: TB Understanding Call w/ D. Orf, S. Herbst, H. Rogge, B. Reed (PwC).                 |
| 8/8/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00  | 1107F15630: RE: 0907F05121: Rebill: 0807F00774: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC).                              |
| 8/8/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00) | 1107F15531: CR: 0807F01345: Meeting with C Guibord (Siegfried Group) to get an update on the flowbacks audit project.                |
| 8/8/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50) | 1107F15532: CR: 0807F01346: Request flowbacks audit project files from Iron Mountain.  |
| 8/8/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50) | 1107F15533: CR: 0807F01347: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit project.                         |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -3.9  | \$95.00  | (\$370.50) | 1107F15534: CR: 0807F01348: Sorting Manually Calculated Pension Project files.   |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -1.8  | \$95.00  | (\$171.00) | 1107F15535: CR: 0807F01349: Locating Manually Calculated Pension Project files that have not been reviewed.                                      |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F15638: RE: 0807F01345: Meeting with C Guibord (Siegfried Group) to get an update on the flowbacks audit project.                            |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F15639: RE: 0807F01346: Request flowbacks audit project files from Iron Mountain.  |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F15640: RE: 0807F01347: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit project.                                     |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.9   | \$105.00 | \$409.50   | 1107F15641: RE: 0807F01348: Sorting Manually Calculated Pension Project files.   |
| 8/8/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.8   | \$105.00 | \$189.00   | 1107F15642: RE: 0807F01349: Locating Manually Calculated Pension Project files that have not been reviewed.                                      |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -3.2  | \$95.00  | (\$304.00) | 1107F15440: CR: 0807F00429: Review prior year validation template for the revenue cycle and identify site specific controls for TB 280 (Kokomo). |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F15441: CR: 0807F00430: Discuss revenue controls with K Bellis, K Price and C Riedl and provide requests.                                    |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.0  | \$95.00  | (\$190.00) | 1107F15442: CR: 0807F00431: Obtain documentation for pass-by shipments and SAP revenue related controls.   |



| Date     | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50)  | 1107F15443: CR: 0807F00432: E-mail B Dockeyemer, K Price and P Butts, Delphi with appointment and sample requests.                               |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -1.2  | \$95.00  | (\$114.00) | 1107F15444: CR: 0807F00433: Document obtained evidence for revenue controls.   |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 3.2   | \$105.00 | \$336.00   | 1107F15547: RE: 0807F00429: Review prior year validation template for the revenue cycle and identify site specific controls for TB 280 (Kokomo). |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.0   | \$105.00 | \$105.00   | 1107F15548: RE: 0807F00430: Discuss revenue controls with K Bellis, K Price and C Riedl and provide requests.                                    |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.0   | \$105.00 | \$210.00   | 1107F15549: RE: 0807F00431: Obtain documentation for pass-by shipments and SAP revenue related controls.   |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 0.7   | \$105.00 | \$73.50    | 1107F15550: RE: 0807F00432: E-mail B Dockeyemer, K Price and P Butts, Delphi with appointment and sample requests.                               |
| 8/8/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.2   | \$105.00 | \$126.00   | 1107F15551: RE: 0807F00433: Document obtained evidence for revenue controls.   |
| 8/8/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -1.1  | \$165.00 | (\$181.50) | 1107F15438: CR: 0807F00309: Respond to questions from PwC team.  |
| 8/8/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -2.3  | \$165.00 | (\$379.50) | 1107F15439: CR: 0807F00310: Respond to questions from PwC team and Delphi team members.  |
| 8/8/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 1.1   | \$180.00 | \$198.00   | 1107F15545: RE: 0807F00309: Respond to questions from PwC team.  |
| 8/8/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 2.3   | \$180.00 | \$414.00   | 1107F15546: RE: 0807F00310: Respond to questions from PwC team and Delphi team members.  |

| Date     | Name             | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|---------------|-----------------------------------|-------|----------|------------|---|
| 8/9/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                           | -3.9  | \$130.00 | (\$507.00) | 1107F15744: CR: 0807F00490: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database. |
| 8/9/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                           | -4.2  | \$130.00 | (\$546.00) | 1107F15745: CR: 0807F00491: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database. |
| 8/9/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                           | 3.9   | \$140.00 | \$546.00   | 1107F15847: RE: 0807F00490: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database. |
| 8/9/2007 | Bailey, Jonafel  | Sr Associate | United States | Revenue                           | 4.2   | \$140.00 | \$588.00   | 1107F15848: RE: 0807F00491: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database. |
| 8/9/2007 | Bann, Courtney   | Associate    | United States | IT Administration                 | -2.0  | \$110.00 | (\$220.00) | 1107F15751: CR: 0807F01484: IT Coordinators meeting lasted and hour and a half and I had to look up some information for Manish.              |
| 8/9/2007 | Bann, Courtney   | Associate    | United States | IT Administration                 | 2.0   | \$120.00 | \$240.00   | 1107F15854: RE: 0807F01484: IT Coordinators meeting lasted and hour and a half and I had to look up some information for Manish.              |
| 8/9/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)    | -7.1  | \$120.00 | (\$852.00) | 1107F15684: CR: 0807F02452: Reviewed inventory, revenue, and expediture executed validation programs.   |
| 8/9/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)    | 7.1   | \$130.00 | \$923.00   | 1107F15787: RE: 0807F02452: Reviewed inventory, revenue, and expediture executed validation programs.   |
| 8/9/2007 | Delaunay, Helene | Manager      | France        | Planning (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15695: CR: 0907F05171: weekly call with all PwC offices involved in the engagement.  |

| Date     | Name             | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/9/2007 | Delaunay, Helene | Manager   | France        | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15696: CR: 0907F05172: Dealing with the e-mails from PwC US regarding the IT audit.                                   |
| 8/9/2007 | Delaunay, Helene | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F15798: RE: 0907F05171: weekly call with all PwC offices involved in the engagement.                                   |
| 8/9/2007 | Delaunay, Helene | Manager   | France        | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15799: RE: 0907F05172: Dealing with the e-mails from PwC US regarding the IT audit.                                   |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | -0.5  | \$180.00 | (\$90.00)  | 1107F15736: CR: 0807F00523: Delphi Weekly Status Call with PwC Managers & Staff.   |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | -0.2  | \$180.00 | (\$36.00)  | 1107F15737: CR: 0807F00524: Creation of Delphi/PwC weekly status reports.  |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | -0.6  | \$180.00 | (\$108.00) | 1107F15738: CR: 0807F00525: Conversation with D. Orf about finances, issue and risk report, and interim filing.            |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | 0.5   | \$190.00 | \$95.00    | 1107F15839: RE: 0807F00523: Delphi Weekly Status Call with PwC Managers & Staff.   |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | 0.2   | \$190.00 | \$38.00    | 1107F15840: RE: 0807F00524: Creation of Delphi/PwC weekly status reports.  |
| 8/9/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)    | 0.6   | \$190.00 | \$114.00   | 1107F15841: RE: 0807F00525: Conversation with D. Orf about finances, issue and risk report, and interim filing.            |
| 8/9/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only)    | -1.8  | \$95.00  | (\$171.00) | 1107F15734: CR: 0807F00371: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests. |

| Date     | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/9/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -1.1  | \$95.00  | (\$104.50) | 1107F15735: CR: 0807F00372: Worked with M Sakowski (Delphi) to resolve internet access issue for K Van Gorder.   |
| 8/9/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.8   | \$105.00 | \$189.00   | 1107F15837: RE: 0807F00371: E-mail and correspondence related to Delphi SOX project - responded to inquires and requests.  |
| 8/9/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.1   | \$105.00 | \$115.50   | 1107F15838: RE: 0807F00372: Worked with M Sakowski (Delphi) to resolve internet access issue for K Van Gorder.   |
| 8/9/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F25974: Organized work papers from validation full cycle review.   |
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F15748: CR: 0807F01853: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -1.7  | \$130.00 | (\$221.00) | 1107F15749: CR: 0807F01854: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -1.8  | \$130.00 | (\$234.00) | 1107F15750: CR: 0807F01855: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 3.2   | \$140.00 | \$448.00   | 1107F15851: RE: 0807F01853: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date     | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.7   | \$140.00 | \$238.00   | 1107F15852: RE: 0807F01854: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/9/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.8   | \$140.00 | \$252.00   | 1107F15853: RE: 0807F01855: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F15720: CR: 0907F05196: Walkthrough of Production Area, Plant Tour, Interviews with PC&L personnel   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15721: CR: 0907F05197: Interview with Mr. Dinter and Mr. Grotjahn concerning inventory controls   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F15722: CR: 0907F05198: Meeting with Finance Personnel   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15723: CR: 0907F05199: Meeting with Mr. Bierschwale   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F15724: CR: 0907F05200: Documentation of Interviews and Tests  |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 2.4   | \$145.00 | \$348.00   | 1107F15823: RE: 0907F05196: Walkthrough of Production Area, Plant Tour, Interviews with PC&L personnel   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15824: RE: 0907F05197: Interview with Mr. Dinter and Mr. Grotjahn concerning inventory controls   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F15825: RE: 0907F05198: Meeting with Finance Personnel   |
| 8/9/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15826: RE: 0907F05199: Meeting with Mr. Bierschwale   |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F15827: RE: 0907F05200: Documentation of Interviews and Tests   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F15675: CR: 0807F01132: Tested control for the expenditure cycle.   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F15676: CR: 0807F01133: Communicated with the process owner G. Kundich to enhance the understanding about the internal control process for direct purchasing. |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F15677: CR: 0807F01134: Documented test result..  |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F15678: CR: 0807F01135: Added notes to the validation program based on the conversation with the process owner.   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F15679: CR: 0807F01136: Tested control for the expenditure cycle.   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F15680: CR: 0807F01137: Tested control for the expenditure cycle.   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F15681: CR: 0807F01138: Picked up samples for testing from K Priest.  |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F15682: CR: 0807F01139: Organized samples for testing.  |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F15683: CR: 0807F01140: Meet with Asha Subhedar.  |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F15778: RE: 0807F01132: Tested control for the expenditure cycle.   |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F15779: RE: 0807F01133: Communicated with the process owner G. Kundich to enhance the understanding about the internal control process for direct purchasing. |
| 8/9/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F15780: RE: 0807F01134: Documented test result..  |

| Date     | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F15781: RE: 0807F01135: Added notes to the validation program based on the conversation with the process owner.                |
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F15782: RE: 0807F01136: Tested control for the expenditure cycle.  |
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F15783: RE: 0807F01137: Tested control for the expenditure cycle.  |
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F15784: RE: 0807F01138: Picked up samples for testing from K Priest.   |
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F15785: RE: 0807F01139: Organized samples for testing.   |
| 8/9/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F15786: RE: 0807F01140: Meet with Asha Subhedar.   |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15707: CR: 0907F05183: Employee Costs: validation testing and documentation, binder preparation                               |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15708: CR: 0907F05184: Financial Reporting: discussion with assessor about control procedures, definition of required sample  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F15709: CR: 0907F05185: Financial Reporting: discussion with assessor about control procedures                                 |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15710: CR: 0907F05186: Financial Reporting: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F15711: CR: 0907F05187: Revenue: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F15712: CR: 0907F05188: Revenue: discussion with assessor about testing results and outstanding samples and control procedures |

| Date     | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15713: CR: 0907F05189: Revenue: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F15714: CR: 0907F05190: other: discussion and instructing other PwC team members on other testing site                         |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15810: RE: 0907F05183: Employee Costs: validation testing and documentation, binder preparation                               |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15811: RE: 0907F05184: Financial Reporting: discussion with assessor about control procedures, definition of required sample  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F15812: RE: 0907F05185: Financial Reporting: discussion with assessor about control procedures                                 |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15813: RE: 0907F05186: Financial Reporting: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F15814: RE: 0907F05187: Revenue: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F15815: RE: 0907F05188: Revenue: discussion with assessor about testing results and outstanding samples and control procedures |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15816: RE: 0907F05189: Revenue: validation testing and documentation  |
| 8/9/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F15817: RE: 0907F05190: other: discussion and instructing other PwC team members on other testing site                         |



| Date     | Name          | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|---------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00)  | 1107F15659: CR: 0807F00584: Discuss the procedures behind creating a manual journal entry, what documentation is required, and what review takes place with E&S finance personnel. |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00)  | 1107F15660: CR: 0807F00585: Pull the population of JV logs for the months selected to test.  |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00)  | 1107F15661: CR: 0807F00586: Select population of JV memos to test.   |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -3.0  | \$95.00  | (\$285.00) | 1107F15662: CR: 0807F00587: Pull population of JV Memos, including reviewing the supporting documentation for reasonableness.  |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -2.0  | \$95.00  | (\$190.00) | 1107F15663: CR: 0807F00588: Review sample of JV memos for management approval.   |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00   | 1107F15762: RE: 0807F00584: Discuss the procedures behind creating a manual journal entry, what documentation is required, and what review takes place with E&S finance personnel. |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00   | 1107F15763: RE: 0807F00585: Pull the population of JV logs for the months selected to test.  |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00   | 1107F15764: RE: 0807F00586: Select population of JV memos to test.   |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 3.0   | \$105.00 | \$315.00   | 1107F15765: RE: 0807F00587: Pull population of JV Memos, including reviewing the supporting documentation for reasonableness.  |
| 8/9/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F15766: RE: 0807F00588: Review sample of JV memos for management approval.   |

| Date     | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/9/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.6  | \$165.00 | (\$759.00) | 1107F15685: CR: 0907F05157: Thermal audit engagement management, inclusive of inventory cycle related fieldwork oversight and guidance.                                 |
| 8/9/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.6  | \$165.00 | (\$594.00) | 1107F15686: CR: 0907F05158: Continued Thermal audit engagement management, inclusive of inventory cycle related fieldwork oversight and guidance.                       |
| 8/9/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.6   | \$180.00 | \$828.00   | 1107F15788: RE: 0907F05157: Thermal audit engagement management, inclusive of inventory cycle related fieldwork oversight and guidance.                                 |
| 8/9/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.6   | \$180.00 | \$648.00   | 1107F15789: RE: 0907F05158: Continued Thermal audit engagement management, inclusive of inventory cycle related fieldwork oversight and guidance.                       |
| 8/9/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -1.8  | \$95.00  | (\$171.00) | 1107F15668: CR: 0807F00665: Revise Salary sample for validation testing of Employee Cost Control Activity C2 due to system generate change for Incentive Compensation.. |
| 8/9/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.2  | \$95.00  | (\$19.00)  | 1107F15669: CR: 0807F00666: E-mail revised Salary sample for validation testing of Employee Cost Control Activity C2 to C Wood (Delphi) for supporting documentation..  |
| 8/9/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.2  | \$95.00  | (\$19.00)  | 1107F15670: CR: 0807F00667: E-mail S Swanson (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A1 for Vandalia..        |

| Date     | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|----------|----------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15671: CR: 0807F00668: E-mail C Autrey (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A2 for Vandalia..  |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.1  | \$95.00  | (\$9.50)   | 1107F15672: CR: 0807F00669: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing.. |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F15673: CR: 0807F00670: Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport.  |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -2.7  | \$95.00  | (\$256.50) | 1107F15674: CR: 0807F00671: Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport..   |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.8   | \$105.00 | \$189.00   | 1107F15771: RE: 0807F00665: Revise Salary sample for validation testing of Employee Cost Control Activity C2 due to system generate change for Incentive Compensation..  |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00    | 1107F15772: RE: 0807F00666: E-mail revised Salary sample for validation testing of Employee Cost Control Activity C2 to C Wood (Delphi) for supporting documentation..   |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00    | 1107F15773: RE: 0807F00667: E-mail S Swanson (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A1 for Vandalia..   |
| 8/9/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F15774: RE: 0807F00668: E-mail C Autrey (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A2 for Vandalia..  |

| Date     | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/9/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 0.1   | \$105.00 | \$10.50    | 1107F15775: RE: 0807F00669: Call D Zielinski (Delphi) to gather more documentation for Employee Cost Control Activity B1 and B2 and to clarify the documentation he spent previously that I finished reviewing.. |
| 8/9/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 1.3   | \$105.00 | \$136.50   | 1107F15776: RE: 0807F00670: Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport.  |
| 8/9/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)   | 2.7   | \$105.00 | \$283.50   | 1107F15777: RE: 0807F00671: Perform testing of Employee Cost Cycle Control Activities B1 and B2 for Lockport..   |
| 8/9/2007 | McIlvain, Bridget | Sr Associate | United States | Documentation of time detail     | 1.0   | \$130.00 | \$130.00   | 1107F25972: Running WIPS & Time Analysis.  |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | -0.4  | \$280.00 | (\$112.00) | 1107F15725: CR: 0807F00263: Prepared for Global SOX update call.   |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | -0.5  | \$280.00 | (\$140.00) | 1107F15726: CR: 0807F00264: Conducted weekly international conference call for PwC teams.  |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | -0.6  | \$280.00 | (\$168.00) | 1107F15727: CR: 0807F00265: Conversation with J. Eckroth about finances, issue and risk report, and interim filing.  |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | 0.4   | \$295.00 | \$118.00   | 1107F15828: RE: 0807F00263: Prepared for Global SOX update call.   |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | 0.5   | \$295.00 | \$147.50   | 1107F15829: RE: 0807F00264: Conducted weekly international conference call for PwC teams.  |
| 8/9/2007 | Orf, Darren       | Manager      | United States | Project management (US use only) | 0.6   | \$295.00 | \$177.00   | 1107F15830: RE: 0807F00265: Conversation with J. Eckroth about finances, issue and risk report, and interim filing.  |

| Date     | Name             | Position | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Parakh, Siddarth | Manager  | United States | Fixed Assets                        | -3.5  | \$165.00 | (\$577.50) | 1107F15746: CR: 0807F01305:<br>Review of configuration testing screen<br>prints for PG2 - Fixed Assets.   |
| 8/9/2007 | Parakh, Siddarth | Manager  | United States | Fixed Assets                        | -4.8  | \$165.00 | (\$792.00) | 1107F15747: CR: 0807F01306:<br>Review of configuration testing screen<br>prints for PG2 - Inventory.  |
| 8/9/2007 | Parakh, Siddarth | Manager  | United States | Fixed Assets                        | 3.5   | \$180.00 | \$630.00   | 1107F15849: RE: 0807F01305:<br>Review of configuration testing screen<br>prints for PG2 - Fixed Assets.   |
| 8/9/2007 | Parakh, Siddarth | Manager  | United States | Fixed Assets                        | 4.8   | \$180.00 | \$864.00   | 1107F15850: RE: 0807F01306:<br>Review of configuration testing screen<br>prints for PG2 - Inventory.  |
| 8/9/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -2.0  | \$165.00 | (\$330.00) | 1107F15666: CR: 0807F00191:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/9/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -3.0  | \$165.00 | (\$495.00) | 1107F15667: CR: 0807F00192:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/9/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 2.0   | \$180.00 | \$360.00   | 1107F15769: RE: 0807F00191:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/9/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 3.0   | \$180.00 | \$540.00   | 1107F15770: RE: 0807F00192:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/9/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F15697: CR: 0907F05173: E-Mail<br>communication with US team  |
| 8/9/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F15698: CR: 0907F05174:<br>Discussion with Financial Accounting<br>Manager and ICC - Site specific control<br>and Accounting memo issue       |

| Date     | Name                | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F15699: CR: 0907F05175: Testing Financial Reporting Cycle - explanation deficiency  |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | -0.8  | \$200.00 | (\$160.00) | 1107F15700: CR: 0907F05176: Information Transfer to TB 05C3   |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F15701: CR: 0907F05177: Weekly conference Call with PwC US  |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F15800: RE: 0907F05173: E-Mail communication with US team   |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F15801: RE: 0907F05174: Discussion with Financial Accounting Manager and ICC - Site specific control and Accounting memo issue                                |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F15802: RE: 0907F05175: Testing Financial Reporting Cycle - explanation deficiency  |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | 0.8   | \$215.00 | \$172.00   | 1107F15803: RE: 0907F05176: Information Transfer to TB 05C3   |
| 8/9/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F15804: RE: 0907F05177: Weekly conference Call with PwC US  |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F15702: CR: 0907F05178: FR and Re cycle: Interview Mr. Drews and Mr. Bierschwale regarding allowance for doubtful accounts and billing adjustments            |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F15703: CR: 0907F05179: FR cycle: Interview Mr. Bierschwale regarding accounts reconciliation at month end  |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -3.5  | \$200.00 | (\$700.00) | 1107F15704: CR: 0907F05180: FR cycle: Interview accounting clerk Mrs. Vietje regarding cash receipt related controls, identify test samples and collect documents |

| Date     | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -2.0  | \$200.00 | (\$400.00) | 1107F15705: CR: 0907F05181: FR cycle: Interview ICC assistant Mr. Schroedel regarding moth end procedures, checklists and gap of month-end-related documentation  |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15706: CR: 0907F05182: Re cycle: Interview PC&L clerk Mrs. Bode regarding conignment stock treatment   |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F15805: RE: 0907F05178: FR and Re cycle: Interview Mr. Drews and Mr. Bierschwale regarding allowance for doubtful accounts and billing adjustments            |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F15806: RE: 0907F05179: FR cycle: Interview Mr. Bierschwale regarding accounts reconciliation at month end  |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 3.5   | \$215.00 | \$752.50   | 1107F15807: RE: 0907F05180: FR cycle: Interview accounting clerk Mrs. Vietje regarding cash receipt related controls, identify test samples and collect documents |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.0   | \$215.00 | \$430.00   | 1107F15808: RE: 0907F05181: FR cycle: Interview ICC assistant Mr. Schroedel regarding moth end procedures, checklists and gap of month-end-related documentation  |
| 8/9/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15809: RE: 0907F05182: Re cycle: Interview PC&L clerk Mrs. Bode regarding conignment stock treatment   |
| 8/9/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F15715: CR: 0907F05191: fixed assets cycle: validation of received documents  |
| 8/9/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15716: CR: 0907F05192: fixed assets cycle: interview with contact person   |

| Date     | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F15717: CR: 0907F05193: employee costs cycle: interview with contact person       |
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F15718: CR: 0907F05194: fixed assets cycle: documenting results                   |
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.4   | \$145.00 | \$348.00   | 1107F15818: RE: 0907F05191: fixed assets cycle: validation of received documents      |
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15819: RE: 0907F05192: fixed assets cycle: interview with contact person         |
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F15820: RE: 0907F05193: employee costs cycle: interview with contact person       |
| 8/9/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F15821: RE: 0907F05194: fixed assets cycle: documenting results                   |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -2.6  | \$110.00 | (\$286.00) | 1107F15739: CR: 0807F00958: Assisting CARS users with current's month reconciliation. |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -3.7  | \$110.00 | (\$407.00) | 1107F15740: CR: 0807F00959: Account maintenance in CARS.                              |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -2.5  | \$110.00 | (\$275.00) | 1107F15741: CR: 0807F00960: Diagnosing issues in the CARS staging environment.        |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 2.6   | \$120.00 | \$312.00   | 1107F15842: RE: 0807F00958: Assisting CARS users with current's month reconciliation. |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 3.7   | \$120.00 | \$444.00   | 1107F15843: RE: 0807F00959: Account maintenance in CARS.                              |
| 8/9/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 2.5   | \$120.00 | \$300.00   | 1107F15844: RE: 0807F00960: Diagnosing issues in the CARS staging environment.        |



| Date     | Name             | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Stefanik, Peter  | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -1.4  | \$135.00 | (\$189.00) | 1107F15719: CR: 0907F05195: Exit meeting with local Accenture management.   |
| 8/9/2007 | Stefanik, Peter  | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F15822: RE: 0907F05195: Exit meeting with local Accenture management.   |
| 8/9/2007 | Thomas, Rance    | Sr Associate | United States  | Validation (US staff use only)      | -4.0  | \$120.00 | (\$480.00) | 1107F15664: CR: 0907F05205: Rebill: 0807F01034: Expenditure validation testing.   |
| 8/9/2007 | Thomas, Rance    | Sr Associate | United States  | Validation (US staff use only)      | -4.5  | \$120.00 | (\$540.00) | 1107F15665: CR: 0907F05206: Rebill: 0807F01035: Expenditure validation testing.   |
| 8/9/2007 | Thomas, Rance    | Sr Associate | United States  | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F15767: RE: 0907F05205: Rebill: 0807F01034: Expenditure validation testing.   |
| 8/9/2007 | Thomas, Rance    | Sr Associate | United States  | Validation (US staff use only)      | 4.5   | \$130.00 | \$585.00   | 1107F15768: RE: 0907F05206: Rebill: 0807F01035: Expenditure validation testing.   |
| 8/9/2007 | Tiemann, Claudia | Associate    | Germany        | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F15687: CR: 0907F05163: Inventory/Fixed Assets: Review of local COTs from Gummersbach and preparing of request lists. |
| 8/9/2007 | Tiemann, Claudia | Associate    | Germany        | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F15688: CR: 0907F05164: Inventory/Fixed Assets: Call wit assessor of the plant Gummersbach regarding request lists.   |
| 8/9/2007 | Tiemann, Claudia | Associate    | Germany        | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15689: CR: 0907F05165: Revenue: Call with assessor of plant Neumarkt regarding RE-D1, RE-D2 and RE-G2                |
| 8/9/2007 | Tiemann, Claudia | Associate    | Germany        | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15690: CR: 0907F05166: Expenditure: Binder preparation   |
| 8/9/2007 | Tiemann, Claudia | Associate    | Germany        | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15691: CR: 0907F05167: Project administration: weekly conference Call  |

| Date     | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15692: CR: 0907F05168: Project administration: answering request and status update                                   |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15693: CR: 0907F05169: Inventory: Call with assessor in Neumarkt regarding documents provided                        |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F15694: CR: 0907F05170: Inventory: testing documents obtained and documenting test results for Neumarkt               |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F15790: RE: 0907F05163: Inventory/Fixed Assets: Review of local COTs from Gummersbach and preparing of request lists. |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F15791: RE: 0907F05164: Inventory/Fixed Assets: Call wit assessor of the plant Gummersbach regarding request lists.   |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15792: RE: 0907F05165: Revenue: Call with assessor of plant Neumarkt regarding RE-D1, RE-D2 and RE-G2                |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15793: RE: 0907F05166: Expenditure: Binder preparation   |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15794: RE: 0907F05167: Project administration: weekly conference Call  |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15795: RE: 0907F05168: Project administration: answering request and status update                                   |
| 8/9/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15796: RE: 0907F05169: Inventory: Call with assessor in Neumarkt regarding documents provided                        |

| Date     | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/9/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F15797: RE: 0907F05170: Inventory: testing documents obtained and documenting test results for Neumarkt                |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.1  | \$260.00 | (\$546.00) | 1107F15728: CR: 0907F05152: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.2  | \$260.00 | (\$572.00) | 1107F15729: CR: 0907F05153: SOX project update discussion (Brown/Van Gorder/Herbst/Decker)                                 |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.1  | \$260.00 | (\$286.00) | 1107F15730: CR: 0907F05154: Project Update (Issues/Risks, MAP follow up) w/ D.Orf, S. Herbst (PwC)                         |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F15731: CR: 0907F05155: 06/07 MAP Update w/ D. Orf, S. Herbst (PwC)  |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.8  | \$260.00 | (\$468.00) | 1107F15732: CR: 0907F05156: Delphi SOX Update Call (PwCM/ICM/ICC)  |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F15733: CR: 0907F05202: Rebill: 0807F00775: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi). |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.1   | \$280.00 | \$588.00   | 1107F15831: RE: 0907F05152: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.2   | \$280.00 | \$616.00   | 1107F15832: RE: 0907F05153: SOX project update discussion (Brown/Van Gorder/Herbst/Decker)                                 |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00   | 1107F15833: RE: 0907F05154: Project Update (Issues/Risks, MAP follow up) w/ D.Orf, S. Herbst (PwC)                         |
| 8/9/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F15834: RE: 0907F05155: 06/07 MAP Update w/ D. Orf, S. Herbst (PwC)  |

| Date     | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/9/2007 | VanGorder, Kimberly  | Director  | United States | Project management (US use only)    | 1.8   | \$280.00 | \$504.00   | 1107F15835: RE: 0907F05156: Delphi SOX Update Call (PwCM/ICM/ICC)   |
| 8/9/2007 | VanGorder, Kimberly  | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F15836: RE: 0907F05202: Rebill: 0807F00775: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi).                  |
| 8/9/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15742: CR: 0807F01350: Meeting with G Kimpan (Delphi) to discuss Watson Wyatt audit issues.  |
| 8/9/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15743: CR: 0807F01362: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects. |
| 8/9/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F15845: RE: 0807F01350: Meeting with G Kimpan (Delphi) to discuss Watson Wyatt audit issues.  |
| 8/9/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F15846: RE: 0807F01362: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects. |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F15653: CR: 0807F00434: Meet and discuss inventory received not billed and inventory in transit accrual with P Balser, Delphi.          |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F15654: CR: 0807F00435: Discuss warranty accrual and IBNR accrual with B Dockemeyer, Delphi.  |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.3  | \$95.00  | (\$218.50) | 1107F15655: CR: 0807F00436: Document obtained evidence for revenue controls.  |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F15656: CR: 0807F00437: Review and prepare the revenue validation template for documentation.   |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F15657: CR: 0807F00438: Document revenue control related to blocked billings.   |

| Date     | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|----------|----------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -0.5  | \$95.00  | (\$47.50)  | 1107F15658: CR: 0807F00439: Start documenting warranty and IBNR accrual controls.  |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.5   | \$105.00 | \$157.50   | 1107F15756: RE: 0807F00434: Meet and discuss inventory received not billed and inventory in transit accrual with P Balser, Delphi. |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 0.6   | \$105.00 | \$63.00    | 1107F15757: RE: 0807F00435: Discuss warranty accrual and IBNR accrual with B Dockemeyer, Delphi.                                   |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.3   | \$105.00 | \$241.50   | 1107F15758: RE: 0807F00436: Document obtained evidence for revenue controls.   |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.4   | \$105.00 | \$147.00   | 1107F15759: RE: 0807F00437: Review and prepare the revenue validation template for documentation.                                  |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.2   | \$105.00 | \$126.00   | 1107F15760: RE: 0807F00438: Document revenue control related to blocked billings.  |
| 8/9/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 0.5   | \$105.00 | \$52.50    | 1107F15761: RE: 0807F00439: Start documenting warranty and IBNR accrual controls.  |
| 8/9/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -0.7  | \$165.00 | (\$115.50) | 1107F15651: CR: 0807F00311: Respond to questions from PwC team and Delphi team members.  |
| 8/9/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F15652: CR: 0807F00312: Respond to questions from PwC team.  |
| 8/9/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 0.7   | \$180.00 | \$126.00   | 1107F15754: RE: 0807F00311: Respond to questions from PwC team and Delphi team members.  |
| 8/9/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F15755: RE: 0807F00312: Respond to questions from PwC team.  |
| 8/9/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F15752: CR: 0807F00345: Participate in the Coordinator s call.   |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 8/9/2007  | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | -0.5  | \$260.00 | (\$130.00) | 1107F15753: CR: 0807F00346: PwC internal staff update.  |
| 8/9/2007  | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 0.5   | \$280.00 | \$140.00   | 1107F15855: RE: 0807F00345: Participate in the Coordinator s call.  |
| 8/9/2007  | Wojdyla, Dennis | Director     | United States | Project Administration (IT)    | 0.5   | \$280.00 | \$140.00   | 1107F15856: RE: 0807F00346: PwC internal staff update.  |
| 8/9/2007  | Woods, Kristy   | Sr Associate | United States | Preparation of fee application | 0.2   | \$260.00 | \$52.00    | 1107F25973: Call with M. Haut (debtor's counsel) and N. Mackenzie (PwC) regarding supplemental application.   |
| 8/10/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | -3.8  | \$130.00 | (\$494.00) | 1107F15933: CR: 0807F00492: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database.   |
| 8/10/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | -4.3  | \$130.00 | (\$559.00) | 1107F15934: CR: 0807F00493: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database.   |
| 8/10/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 3.8   | \$140.00 | \$532.00   | 1107F16019: RE: 0807F00492: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database.   |
| 8/10/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                        | 4.3   | \$140.00 | \$602.00   | 1107F16020: RE: 0807F00493: Reviewed and document configuration testing for PG2 for Revenue cycle and published files in Quickplace database.   |
| 8/10/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -4.0  | \$120.00 | (\$480.00) | 1107F15880: CR: 0807F02450: Documented completeness testing of revenue control by tracing and agreeing total receivables in the A/R aging detail report to the total receivables in the A/R sub ledger. |
| 8/10/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -5.5  | \$120.00 | (\$660.00) | 1107F15881: CR: 0807F02451: Documented audit testing relating to Delphi Thermal & Interior negative inventory.  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/10/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 4.0   | \$130.00 | \$520.00   | 1107F15966: RE: 0807F02450: Documented completeness testing of revenue control by tracing and agreeing total receivables in the A/R aging detail report to the total receivables in the A/R sub ledger. |
| 8/10/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 5.5   | \$130.00 | \$715.00   | 1107F15967: RE: 0807F02451: Documented audit testing relating to Delphi Thermal & Interior negative inventory.  |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Delphi - Travel                  | -2.0  | \$180.00 | (\$360.00) | 1107F15882: CR: 0807F00529: Travel from Troy, Michigan to Cedar Rapids, Iowa. (4hrs * 50%).   |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.2  | \$180.00 | (\$216.00) | 1107F15925: CR: 0807F00526: Engagement management closing procedures for 2006. Created list of all TB's and those people who have confirmed updates to Working Community..                              |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.8  | \$180.00 | (\$144.00) | 1107F15926: CR: 0807F00527: Sent communications with weekly status report to team leads.  |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.5  | \$180.00 | (\$90.00)  | 1107F15927: CR: 0807F00528: Creation of Delphi/PwC weekly status reports.   |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Delphi - Travel                  | 2.0   | \$190.00 | \$380.00   | 1107F15968: RE: 0807F00529: Travel from Troy, Michigan to Cedar Rapids, Iowa. (4hrs * 50%).   |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 1.2   | \$190.00 | \$228.00   | 1107F16011: RE: 0807F00526: Engagement management closing procedures for 2006. Created list of all TB's and those people who have confirmed updates to Working Community..                              |
| 8/10/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.8   | \$190.00 | \$152.00   | 1107F16012: RE: 0807F00527: Sent communications with weekly status report to team leads.  |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/10/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F16013: RE: 0807F00528: Creation of Delphi/PwC weekly status reports.  |
| 8/10/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F15923: CR: 0807F00373: Responded to E-mails and communications related to Delphi SOX project.   |
| 8/10/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F15924: CR: 0807F00374: Updated document in Working Community Database.  |
| 8/10/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F16009: RE: 0807F00373: Responded to E-mails and communications related to Delphi SOX project.   |
| 8/10/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F16010: RE: 0807F00374: Updated document in Working Community Database.  |
| 8/10/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.3  | \$130.00 | (\$299.00) | 1107F15938: CR: 0807F01856: Review of documentation for P01 - P05 configuration controls developed by staff.   |
| 8/10/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.2  | \$130.00 | (\$286.00) | 1107F15939: CR: 0807F01857: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/10/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 2.3   | \$140.00 | \$322.00   | 1107F16024: RE: 0807F01856: Review of documentation for P01 - P05 configuration controls developed by staff.   |
| 8/10/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 2.2   | \$140.00 | \$308.00   | 1107F16025: RE: 0807F01857: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |



| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F15906: CR: 0907F05252: Travel time from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).             |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F15907: CR: 0907F05253: Interview with Mr. Dinter - Testing of Inventory controls   |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15908: CR: 0907F05254: Interview with Mrs. Bode - Testing of Inventory controls  |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F15909: CR: 0907F05255: Interviews with Mrs. Buksch and Mrs. Gesper - Testing of Inventory and Expenditure controls             |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -3.1  | \$130.00 | (\$403.00) | 1107F15910: CR: 0907F05256: Documentation of tested controls  |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F15992: RE: 0907F05252: Travel time from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).             |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F15993: RE: 0907F05253: Interview with Mr. Dinter - Testing of Inventory controls   |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15994: RE: 0907F05254: Interview with Mrs. Bode - Testing of Inventory controls  |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.4   | \$145.00 | \$348.00   | 1107F15995: RE: 0907F05255: Interviews with Mrs. Buksch and Mrs. Gesper - Testing of Inventory and Expenditure controls             |
| 8/10/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 3.1   | \$145.00 | \$449.50   | 1107F15996: RE: 0907F05256: Documentation of tested controls  |
| 8/10/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.8  | \$95.00  | (\$76.00)  | 1107F15872: CR: 0807F01141: Communicated with the process owner G. Kundich to discuss some issues and requested additional samples. |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.7  | \$95.00  | (\$161.50) | 1107F15873: CR: 0807F01142: Tested control for the expenditure cycle.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F15874: CR: 0807F01143: Communicated with S. Hayes.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F15875: CR: 0807F01144: Tested control for the expenditure cycle.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F15876: CR: 0807F01145: Meet with K Priest.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F15877: CR: 0807F01146: Documented test result..  |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F15878: CR: 0807F01147: Documented test result..  |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F15879: CR: 0807F01148: Communicated with the process owner G. Kundich.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F15958: RE: 0807F01141: Communicated with the process owner G. Kundich to discuss some issues and requested additional samples. |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.7   | \$105.00 | \$178.50   | 1107F15959: RE: 0807F01142: Tested control for the expenditure cycle.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F15960: RE: 0807F01143: Communicated with S. Hayes.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F15961: RE: 0807F01144: Tested control for the expenditure cycle.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F15962: RE: 0807F01145: Meet with K Priest.   |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F15963: RE: 0807F01146: Documented test result..  |
| 8/10/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F15964: RE: 0807F01147: Documented test result..  |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/10/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F15965: RE: 0807F01148: Communicated with the process owner G. Kundich.                         |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F15898: CR: 0907F05244: Financial Reporting: validation testing and documentation               |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F15899: CR: 0907F05245: Financial Reporting: discussion with assessor about control procedures  |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F15900: CR: 0907F05246: Revenue: validation testing and documentation                           |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15901: CR: 0907F05247: Other: discussion and support of other PwC team at another testing site |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F15984: RE: 0907F05244: Financial Reporting: validation testing and documentation               |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F15985: RE: 0907F05245: Financial Reporting: discussion with assessor about control procedures  |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00   | 1107F15986: RE: 0907F05246: Revenue: validation testing and documentation                           |
| 8/10/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15987: RE: 0907F05247: Other: discussion and support of other PwC team at another testing site |
| 8/10/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F15860: CR: 0807F00589: Review sample of JV memos for management approval.                      |
| 8/10/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -2.0  | \$95.00  | (\$190.00) | 1107F15861: CR: 0807F00590: Pull population of SAP entries with JVs (manual J/Es).                  |

| Date      | Name          | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|---------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 8/10/2007 | Kennedy, John | Associate    | United States | Validation (US staff use only) | -3.0  | \$95.00  | (\$285.00) | 1107F15862: CR: 0807F00591: Reconcile JV's pulled from SAP to JV logs to ensure completeness of original population.   |
| 8/10/2007 | Kennedy, John | Associate    | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00   | 1107F15946: RE: 0807F00589: Review sample of JV memos for management approval.   |
| 8/10/2007 | Kennedy, John | Associate    | United States | Validation (US staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F15947: RE: 0807F00590: Pull population of SAP entries with JVs (manual J/Es).   |
| 8/10/2007 | Kennedy, John | Associate    | United States | Validation (US staff use only) | 3.0   | \$105.00 | \$315.00   | 1107F15948: RE: 0807F00591: Reconcile JV's pulled from SAP to JV logs to ensure completeness of original population.   |
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | -2.8  | \$200.00 | (\$560.00) | 1107F15940: CR: 0807F00811: Worked on scope of SOD SAP Matrix to be used for SOD review during 2007.   |
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | -3.5  | \$200.00 | (\$700.00) | 1107F15941: CR: 0807F00812: Worked on scope of Sensitive Access SAP Matrix to be used for sensitive access review during 2007.                               |
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | -0.7  | \$200.00 | (\$140.00) | 1107F15942: CR: 0807F00813: Conference Call with Ann Bianco, Tonya Gilbert from Delphi SOD team to discuss requirement for SOD and sensitive access testing. |
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | 2.8   | \$230.00 | \$644.00   | 1107F16026: RE: 0807F00811: Worked on scope of SOD SAP Matrix to be used for SOD review during 2007.   |
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | 3.5   | \$230.00 | \$805.00   | 1107F16027: RE: 0807F00812: Worked on scope of Sensitive Access SAP Matrix to be used for sensitive access review during 2007.                               |

| Date      | Name          | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|---------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 8/10/2007 | King, Langdon | Sr Associate | United States | Security Analysis & Testing    | 0.7   | \$230.00 | \$161.00   | 1107F16028: RE: 0807F00813: Conference Call with Ann Bianco, Tonya Gilbert from Delphi SOD team to discuss requirement for SOD and sensitive access testing.   |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | -0.2  | \$95.00  | (\$19.00)  | 1107F15867: CR: 0807F00672: E-mail C Autrey (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A2 for Vandalia..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F15868: CR: 0807F00673: Finish documenting Employee Cost Control Activity A1 for Vandalia..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F15869: CR: 0807F00674: Document Employee Cost Control Activity B1 (only applies to Lockport)..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | -2.8  | \$95.00  | (\$266.00) | 1107F15870: CR: 0807F00675: Document Employee Cost Control Activity B2 (only applies to Lockport)..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F15871: CR: 0807F00676: E-mail S Verma (PwC) a list of employees from the EC-C2 Salary sample to have him pull their Compensation History in SAP to get documentation of their Incentive Compensation awards.. |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00    | 1107F15953: RE: 0807F00672: E-mail C Autrey (Delphi) about documents needed to complete validation testing for Employee Cost Control Activity A2 for Vandalia..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F15954: RE: 0807F00673: Finish documenting Employee Cost Control Activity A1 for Vandalia..  |
| 8/10/2007 | Lim, Jay      | Associate    | United States | Validation (US staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F15955: RE: 0807F00674: Document Employee Cost Control Activity B1 (only applies to Lockport)..  |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/10/2007 | Lim, Jay         | Associate | United States | Validation (US staff use only)   | 2.8   | \$105.00 | \$294.00   | 1107F15956: RE: 0807F00675: Document Employee Cost Control Activity B2 (only applies to Lockport)..  |
| 8/10/2007 | Lim, Jay         | Associate | United States | Validation (US staff use only)   | 0.3   | \$105.00 | \$31.50    | 1107F15957: RE: 0807F00676: E-mail S Verma (PwC) a list of employees from the EC-C2 Salary sample to have him pull their Compensation History in SAP to get documentation of their Incentive Compensation awards.. |
| 8/10/2007 | Orf, Darren      | Manager   | United States | Project management (US use only) | -0.6  | \$280.00 | (\$168.00) | 1107F15913: CR: 0807F00266: Addressed foreign time tracking issues and explored possible enhancements.   |
| 8/10/2007 | Orf, Darren      | Manager   | United States | Project management (US use only) | -0.5  | \$280.00 | (\$140.00) | 1107F15914: CR: 0807F00267: Reviewed project issues and risks in aggregated risk log.  |
| 8/10/2007 | Orf, Darren      | Manager   | United States | Project management (US use only) | 0.6   | \$295.00 | \$177.00   | 1107F15999: RE: 0807F00266: Addressed foreign time tracking issues and explored possible enhancements.   |
| 8/10/2007 | Orf, Darren      | Manager   | United States | Project management (US use only) | 0.5   | \$295.00 | \$147.50   | 1107F16000: RE: 0807F00267: Reviewed project issues and risks in aggregated risk log.  |
| 8/10/2007 | Parakh, Siddarth | Manager   | United States | Inventory                        | -3.9  | \$165.00 | (\$643.50) | 1107F15935: CR: 0807F01307: Review of configuration testing screen prints for PG2 - Inventory.   |
| 8/10/2007 | Parakh, Siddarth | Manager   | United States | Inventory                        | -2.3  | \$165.00 | (\$379.50) | 1107F15936: CR: 0807F01308: Continued Review of configuration testing screen prints for PG2 - Inventory.   |
| 8/10/2007 | Parakh, Siddarth | Manager   | United States | Project Management               | -1.8  | \$165.00 | (\$297.00) | 1107F15937: CR: 0807F01309: Prepare controls status update presentation for discussion with J Piazza..   |
| 8/10/2007 | Parakh, Siddarth | Manager   | United States | Inventory                        | 3.9   | \$180.00 | \$702.00   | 1107F16021: RE: 0807F01307: Review of configuration testing screen prints for PG2 - Inventory.   |

| Date      | Name             | Position | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/10/2007 | Parakh, Siddarth | Manager  | United States | Inventory                           | 2.3   | \$180.00 | \$414.00   | 1107F16022: RE: 0807F01308:<br>Continued Review of configuration<br>testing screen prints for PG2 -<br>Inventory.                                 |
| 8/10/2007 | Parakh, Siddarth | Manager  | United States | Project Management                  | 1.8   | \$180.00 | \$324.00   | 1107F16023: RE: 0807F01309:<br>Prepare controls status update<br>presentation for discussion with J<br>Piazza..                                   |
| 8/10/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -3.5  | \$165.00 | (\$577.50) | 1107F15865: CR: 0807F00193:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/10/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | -1.5  | \$165.00 | (\$247.50) | 1107F15866: CR: 0807F00194:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/10/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 3.5   | \$180.00 | \$630.00   | 1107F15951: RE: 0807F00193:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/10/2007 | Reed, Brian      | Manager  | United States | Planning (US staff use only)        | 1.5   | \$180.00 | \$270.00   | 1107F15952: RE: 0807F00194:<br>Working with validation lead for<br>Packard to evaluate IA findings and<br>identify if any are SOX related issues. |
| 8/10/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F15889: CR: 0907F05235:<br>Analysation of local COTs - updating   |
| 8/10/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F15890: CR: 0907F05236: E-Mail<br>communication with PwC US   |
| 8/10/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F15891: CR: 0907F05237:<br>Testing Financial Reporting Cycle -<br>discussing potential Issue  |
| 8/10/2007 | Rogge, Horst     | Manager  | Germany       | Planning (Foreign staff use only)   | -2.3  | \$200.00 | (\$460.00) | 1107F15892: CR: 0907F05238:<br>Information Transfer to testing team TB<br>05C3  |
| 8/10/2007 | Rogge, Horst     | Manager  | Germany       | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F15975: RE: 0907F05235:<br>Analysation of local COTs - updating   |

| Date      | Name                | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/10/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F15976: RE: 0907F05236: E-Mail communication with PwC US   |
| 8/10/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F15977: RE: 0907F05237: Testing Financial Reporting Cycle - discussing potential Issue   |
| 8/10/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | 2.3   | \$215.00 | \$494.50   | 1107F15978: RE: 0907F05238: Information Transfer to testing team TB 05C3   |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F15893: CR: 0907F05239: Re cycle: Contacting Mr. Bierschwale regarding open items and non-availability of interview partners and documents |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.7  | \$200.00 | (\$340.00) | 1107F15894: CR: 0907F05240: FR cycle: Interview Mrs. Vietje regarding cash receipts/disbursements interim accounting                           |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F15895: CR: 0907F05241: Re cycle: Interview PC&L head of department regarding n/a of pass-by shipments                                     |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F15896: CR: 0907F05242: PwC team consolidation of results, contact to PwC mgr. H. Rogge regarding further steps and weekly status report   |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Delphi - Travel                     | -1.5  | \$200.00 | (\$300.00) | 1107F15897: CR: 0907F05243: Travel from Bad Salzdetfurth to Düsseldorf (3.00 hrs. * 50% )  |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F15979: RE: 0907F05239: Re cycle: Contacting Mr. Bierschwale regarding open items and non-availability of interview partners and documents |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | 1.7   | \$215.00 | \$365.50   | 1107F15980: RE: 0907F05240: FR cycle: Interview Mrs. Vietje regarding cash receipts/disbursements interim accounting                           |



| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F15981: RE: 0907F05241: Re cycle: Interview PC&L head of department regarding n/a of pass-by shipments                                   |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F15982: RE: 0907F05242: PwC team consolidation of results, contact to PwC mgr. H. Rogge regarding further steps and weekly status report |
| 8/10/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Delphi - Travel                     | 1.5   | \$215.00 | \$322.50   | 1107F15983: RE: 0907F05243: Travel from Bad Salzdetfurth to Düsseldorf (3.00 hrs. * 50% )  |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15902: CR: 0907F05248: fixed assets cycle: dicussing with manager   |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F15903: CR: 0907F05249: fixed assets cycle: discussion with contact person   |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Delphi - Travel                     | -1.6  | \$130.00 | (\$208.00) | 1107F15904: CR: 0907F05250: travel from site to home (3.20 hrs. * 50% )  |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F15905: CR: 0907F05251: fixed assets cycle: documenting results  |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15988: RE: 0907F05248: fixed assets cycle: dicussing with manager   |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F15989: RE: 0907F05249: fixed assets cycle: discussion with contact person   |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Delphi - Travel                     | 1.6   | \$145.00 | \$232.00   | 1107F15990: RE: 0907F05250: travel from site to home (3.20 hrs. * 50% )  |
| 8/10/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F15991: RE: 0907F05251: fixed assets cycle: documenting results  |
| 8/10/2007 | Scalbert, Jean-max  | Manager   | France       | Planning (Foreign staff use only)   | -0.3  | \$200.00 | (\$60.00)  | 1107F15911: CR: 0907F05257: Weekly status communication to jenae   |
| 8/10/2007 | Scalbert, Jean-max  | Manager   | France       | Planning (Foreign staff use only)   | -0.2  | \$200.00 | (\$40.00)  | 1107F15912: CR: 0907F05258: Weekly status communication to jenae   |

| Date      | Name               | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|--------------------|--------------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/10/2007 | Scalbert, Jean-max | Manager      | France        | Planning (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F15997: RE: 0907F05257: Weekly status communication to jena                                |
| 8/10/2007 | Scalbert, Jean-max | Manager      | France        | Planning (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F15998: RE: 0907F05258: Weekly status communication to jena                                |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | -1.6  | \$110.00 | (\$176.00) | 1107F15928: CR: 0807F00961: Update meeting on open issues with C Adams and M Fawcett (Delphi). |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | -3.4  | \$110.00 | (\$374.00) | 1107F15929: CR: 0807F00962: Assisting CARS users with reconciliations.                         |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | -3.6  | \$110.00 | (\$396.00) | 1107F15930: CR: 0807F00963: Reviewing the CARS system auditors system via net meeting .        |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | 1.6   | \$120.00 | \$192.00   | 1107F16014: RE: 0807F00961: Update meeting on open issues with C Adams and M Fawcett (Delphi). |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | 3.4   | \$120.00 | \$408.00   | 1107F16015: RE: 0807F00962: Assisting CARS users with reconciliations.                         |
| 8/10/2007 | Shehi, Renis       | Associate    | United States | Certus/CARS Program (US use only) | 3.6   | \$120.00 | \$432.00   | 1107F16016: RE: 0807F00963: Reviewing the CARS system auditors system via net meeting .        |
| 8/10/2007 | Thomas, Rance      | Sr Associate | United States | Validation (US staff use only)    | -3.8  | \$120.00 | (\$456.00) | 1107F15863: CR: 0907F05268: Rebill: 0807F01036: Expenditure validation testing.                |
| 8/10/2007 | Thomas, Rance      | Sr Associate | United States | Validation (US staff use only)    | -2.7  | \$120.00 | (\$324.00) | 1107F15864: CR: 0907F05269: Rebill: 0807F01037: Continued Expenditure validation testing.      |
| 8/10/2007 | Thomas, Rance      | Sr Associate | United States | Delphi - Travel                   | -1.3  | \$120.00 | (\$150.00) | 1107F15883: CR: 0907F05270: Rebill: 0807F01038: Driving from kokomo, IN to DTW (2.5hrs * 50%). |
| 8/10/2007 | Thomas, Rance      | Sr Associate | United States | Validation (US staff use only)    | 3.8   | \$130.00 | \$494.00   | 1107F15949: RE: 0907F05268: Rebill: 0807F01036: Expenditure validation testing.                |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/10/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 2.7   | \$130.00 | \$351.00   | 1107F15950: RE: 0907F05269: Rebill: 0807F01037: Continued Expenditure validation testing.                      |
| 8/10/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | 1.3   | \$130.00 | \$162.50   | 1107F15969: RE: 0907F05270: Rebill: 0807F01038: Driving from kokomo, IN to DTW (2.5hrs * 50%).                 |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15884: CR: 0907F05230: Fixed assets: Preparing request list for Gummersbach                               |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F15885: CR: 0907F05231: Inventory: Preparing request list for Gummersbach                                  |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F15886: CR: 0907F05232: Inventory/Fixed assets: Call with assessor in Gummersbach regarding request lists. |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F15887: CR: 0907F05233: Inventory: Call with assessor in Neumarkt regarding documents provided.            |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F15888: CR: 0907F05234: Inventory: Testing documents obtained and documenting test results for Neumarkt    |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15970: RE: 0907F05230: Fixed assets: Preparing request list for Gummersbach                               |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F15971: RE: 0907F05231: Inventory: Preparing request list for Gummersbach                                  |
| 8/10/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F15972: RE: 0907F05232: Inventory/Fixed assets: Call with assessor in Gummersbach regarding request lists. |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/10/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F15973: RE: 0907F05233: Inventory: Call with assessor in Neumarkt regarding documents provided.   |
| 8/10/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F15974: RE: 0907F05234: Inventory: Testing documents obtained and documenting test results for Neumarkt   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.1  | \$260.00 | (\$286.00) | 1107F15915: CR: 0907F05215: Meeting with K. St. Romain (Delphi) to discuss tooling framework  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F15916: CR: 0907F05216: Delphi Weekly Status Call (PwC Managers & Staff)  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F15917: CR: 0907F05217: Prepared for weekly Delphi call w/ S. Herbst (PwC)  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.1  | \$260.00 | (\$546.00) | 1107F15918: CR: 0907F05218: Draft remaining tasks for 2007 SOX work w/ S. Herbst, P. Navarro, B. Decker (all PwC)   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.7  | \$260.00 | (\$442.00) | 1107F15919: CR: 0907F05219: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC) |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -3.0  | \$260.00 | (\$780.00) | 1107F15920: CR: 0907F05262: Rebill: 0807F00776: Combined Team Process Walkthroughs w/ Pwc & Delphi folks.   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F15921: CR: 0907F05263: Rebill: 0807F00777: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks.   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.3  | \$260.00 | (\$338.00) | 1107F15922: CR: 0907F05264: Rebill: 0807F00778: PwC project debrief with Van Gorder, Herbst, Peterson, Brown.   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00   | 1107F16001: RE: 0907F05215: Meeting with K. St. Romain (Delphi) to discuss tooling framework  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F16002: RE: 0907F05216: Delphi Weekly Status Call (PwC Managers & Staff)  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F16003: RE: 0907F05217: Prepared for weekly Delphi call w/ S. Herbst (PwC)  |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.1   | \$280.00 | \$588.00   | 1107F16004: RE: 0907F05218: Draft remaining tasks for 2007 SOX work w/ S. Herbst, P. Navarro, B. Decker (all PwC)   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.7   | \$280.00 | \$476.00   | 1107F16005: RE: 0907F05219: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC) |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 3.0   | \$280.00 | \$840.00   | 1107F16006: RE: 0907F05262: Rebill: 0807F00776: Combined Team Process Walkthroughs w/ Pwc & Delphi folks.   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F16007: RE: 0907F05263: Rebill: 0807F00777: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks.   |
| 8/10/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.3   | \$280.00 | \$364.00   | 1107F16008: RE: 0907F05264: Rebill: 0807F00778: PwC project debrief with Van Gorder, Herbst, Peterson, Brown.   |
| 8/10/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.8  | \$95.00  | (\$361.00) | 1107F15931: CR: 0807F01351: Reviewing files for 636 audit to update spreadsheet.  |
| 8/10/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.4  | \$95.00  | (\$323.00) | 1107F15932: CR: 0807F01352: Continued Reviewing files for 636 audit to update spreadsheet.  |

| Date      | Name                 | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/10/2007 | Verma, Siddhant      | Associate      | United States | HR/Pension Assistance (US use only) | 3.8   | \$105.00 | \$399.00   | 1107F16017: RE: 0807F01351: Reviewing files for 636 audit to update spreadsheet.   |
| 8/10/2007 | Verma, Siddhant      | Associate      | United States | HR/Pension Assistance (US use only) | 3.4   | \$105.00 | \$357.00   | 1107F16018: RE: 0807F01352: Continued Reviewing files for 636 audit to update spreadsheet.   |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | -1.9  | \$95.00  | (\$180.50) | 1107F15857: CR: 0807F00440: Review and document evidence obtained for inventory control related to cycle counts of IC parts.                   |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | -2.8  | \$95.00  | (\$266.00) | 1107F15858: CR: 0807F00441: Review and document evidence obtained for inventory control related to consigned inventory reconciliations.        |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F15859: CR: 0807F00442: Reply e-mails received from Delphi contacts.   |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | 1.9   | \$105.00 | \$199.50   | 1107F15943: RE: 0807F00440: Review and document evidence obtained for inventory control related to cycle counts of IC parts.                   |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | 2.8   | \$105.00 | \$294.00   | 1107F15944: RE: 0807F00441: Review and document evidence obtained for inventory control related to consigned inventory reconciliations.        |
| 8/10/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F15945: RE: 0807F00442: Reply e-mails received from Delphi contacts.   |
| 8/11/2007 | Suhr, Misty          | Administrative | United States | Other (US use only)                 | 5.0   | \$80.00  | \$400.00   | 1107F25983: Final resource allocation review process.  |
| 8/13/2007 | Agarwal, Manish      | Associate      | India         | Planning (Foreign staff use only)   | -0.8  | \$50.00  | (\$37.50)  | 1107F16102: CR: 0907F05317: Opening round of meeting with CFO, Financial Controller, Donny - ICC Asia Pacific to discuss controls for testing. |

| Date      | Name            | Position  | Work Country | Task Code                         | Hours | Rate    | Total      | Description   |
|-----------|-----------------|-----------|--------------|-----------------------------------|-------|---------|------------|---|
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | -1.3  | \$50.00 | (\$62.50)  | 1107F16103: CR: 0907F05318: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | -1.0  | \$50.00 | (\$50.00)  | 1107F16104: CR: 0907F05319: Went for the plant visit along with Jagadish Aravind (HR Executive).  |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | -3.0  | \$50.00 | (\$150.00) | 1107F16105: CR: 0907F05320: Discussed the process for payroll processing with the HR executive. (Complete cycle of recording attendance, leave details, validation of the attendance sheet, compiling and approval.       |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | -1.3  | \$50.00 | (\$62.50)  | 1107F16106: CR: 0907F05321: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                  |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | -0.8  | \$50.00 | (\$37.50)  | 1107F16107: CR: 0907F05322: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | 0.8   | \$55.00 | \$41.25    | 1107F16229: RE: 0907F05317: Opening round of meeting with CFO, Financial Controller, Donny - ICC Asia Pacific to discuss controls for testing.  |
| 8/13/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only) | 1.3   | \$55.00 | \$68.75    | 1107F16230: RE: 0907F05318: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |

| Date      | Name            | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-----------------------------------|-------|----------|------------|---|
| 8/13/2007 | Agarwal, Manish | Associate    | India         | Planning (Foreign staff use only) | 1.0   | \$55.00  | \$55.00    | 1107F16231: RE: 0907F05319: Went for the plant visit along with Jagadish Aravind (HR Executive).  |
| 8/13/2007 | Agarwal, Manish | Associate    | India         | Planning (Foreign staff use only) | 3.0   | \$55.00  | \$165.00   | 1107F16232: RE: 0907F05320: Discussed the process for payroll processing with the HR executive. (Complete cycle of recording attendance, leave details, validation of the attendance sheet, compiling and approval. |
| 8/13/2007 | Agarwal, Manish | Associate    | India         | Planning (Foreign staff use only) | 1.3   | \$55.00  | \$68.75    | 1107F16233: RE: 0907F05321: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.            |
| 8/13/2007 | Agarwal, Manish | Associate    | India         | Planning (Foreign staff use only) | 0.8   | \$55.00  | \$41.25    | 1107F16234: RE: 0907F05322: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/13/2007 | Bann, Courtney  | Associate    | United States | IT Administration                 | -0.5  | \$110.00 | (\$55.00)  | 1107F16155: CR: 0807F01485: We attempted to have another closing meeting for the UK Stonehouse and again nobody from the site showed up.  |
| 8/13/2007 | Bann, Courtney  | Associate    | United States | IT Administration                 | 0.5   | \$120.00 | \$60.00    | 1107F16282: RE: 0807F01485: We attempted to have another closing meeting for the UK Stonehouse and again nobody from the site showed up.  |
| 8/13/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)    | -2.7  | \$120.00 | (\$324.00) | 1107F16059: CR: 0807F02448: Discussed the cause of identified Q1 & Q2 negative inventory for Delphi Thermal & Interior with Donna Conlon (Delphi Thermal).  |
| 8/13/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)    | -6.2  | \$120.00 | (\$744.00) | 1107F16060: CR: 0807F02449: Tested and documented Delphi's expenditure control relating to cash rebates received from suppliers.  |



| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/13/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 2.7   | \$130.00 | \$351.00   | 1107F16186: RE: 0807F02448: Discussed the cause of identified Q1 & Q2 negative inventory for Delphi Thermal & Interior with Donna Conlon (Delphi Thermal). |
| 8/13/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 6.2   | \$130.00 | \$806.00   | 1107F16187: RE: 0807F02449: Tested and documented Delphi's expenditure control relating to cash rebates received from suppliers.                           |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.6  | \$180.00 | (\$108.00) | 1107F16136: CR: 0807F00530: Engagement management closing procedures for 2006..  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.1  | \$180.00 | (\$18.00)  | 1107F16137: CR: 0807F00531: Conversation with D. Orf about engagement management closing procedures for 2006.  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.2  | \$180.00 | (\$216.00) | 1107F16138: CR: 0807F00532: Updating of PwC/Delphi weekly status report Risk/Issue report..  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.8  | \$180.00 | (\$144.00) | 1107F16139: CR: 0807F00533: Consolidation of Delphi/PwC weekly status report responses.  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.6   | \$190.00 | \$114.00   | 1107F16263: RE: 0807F00530: Engagement management closing procedures for 2006..  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.1   | \$190.00 | \$19.00    | 1107F16264: RE: 0807F00531: Conversation with D. Orf about engagement management closing procedures for 2006.  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 1.2   | \$190.00 | \$228.00   | 1107F16265: RE: 0807F00532: Updating of PwC/Delphi weekly status report Risk/Issue report..  |
| 8/13/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.8   | \$190.00 | \$152.00   | 1107F16266: RE: 0807F00533: Consolidation of Delphi/PwC weekly status report responses.  |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/13/2007 | Erickson, Dave      | Partner      | United States | Project Management                  | -1.0  | \$390.00 | (\$390.00) | 1107F16149: CR: 0807F00249: Update on key control framework that has been finalized for Delphi.  |
| 8/13/2007 | Erickson, Dave      | Partner      | United States | Project Management                  | 1.0   | \$420.00 | \$420.00   | 1107F16276: RE: 0807F00249: Update on key control framework that has been finalized for Delphi.  |
| 8/13/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | -0.6  | \$95.00  | (\$57.00)  | 1107F16134: CR: 0807F00375: E-mail and correspondence related to Delphi SOX project.   |
| 8/13/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | -0.9  | \$95.00  | (\$85.50)  | 1107F16135: CR: 0807F00376: Finalized SOX Team meeting, coordinating time and location..   |
| 8/13/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | 0.6   | \$105.00 | \$63.00    | 1107F16261: RE: 0807F00375: E-mail and correspondence related to Delphi SOX project.   |
| 8/13/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)    | 0.9   | \$105.00 | \$94.50    | 1107F16262: RE: 0807F00376: Finalized SOX Team meeting, coordinating time and location..   |
| 8/13/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -1.2  | \$130.00 | (\$156.00) | 1107F16152: CR: 0807F01858: Respond to SAP request - including discussion about testing of automated controls, and exceptions for th eissue tracker. |
| 8/13/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.2   | \$140.00 | \$168.00   | 1107F16279: RE: 0807F01858: Respond to SAP request - including discussion about testing of automated controls, and exceptions for th eissue tracker. |
| 8/13/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F16089: CR: 0907F05304: Travel time from Düsseldorf to the Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).                              |
| 8/13/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16090: CR: 0907F05305: Interview with Mrs. Buksch - Testing of Expenditure controls   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16091: CR: 0907F05306: Interview with Mrs. Gesper - Testing of Expenditure controls                                |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F16092: CR: 0907F05307: Status meeting with the team  |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -3.6  | \$130.00 | (\$468.00) | 1107F16093: CR: 0907F05308: Documentation of controls   |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F16216: RE: 0907F05304: Travel time from Düsseldorf to the Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ). |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16217: RE: 0907F05305: Interview with Mrs. Buksch - Testing of Expenditure controls                                |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16218: RE: 0907F05306: Interview with Mrs. Gesper - Testing of Expenditure controls                                |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F16219: RE: 0907F05307: Status meeting with the team  |
| 8/13/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 3.6   | \$145.00 | \$522.00   | 1107F16220: RE: 0907F05308: Documentation of controls   |
| 8/13/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00  | (\$19.00)  | 1107F16049: CR: 0807F01149: Received additional samples from Gitanjali Kundich..  |
| 8/13/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F16050: CR: 0807F01150: Printed, copies and organized sample received..   |
| 8/13/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.8  | \$95.00  | (\$171.00) | 1107F16051: CR: 0807F01151: Tested samples for Expenditure cycle..  |
| 8/13/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F16052: CR: 0807F01152: Consulted with the senior on the project about sample testing.                              |
| 8/13/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F16053: CR: 0807F01153: Picked up samples from K Priest..   |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F16054: CR: 0807F01154: Organized samples received for testing.                        |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F16055: CR: 0807F01155: Documented test results..                                      |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F16056: CR: 0807F01156: Tested samples for Expenditure cycle..                         |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F16057: CR: 0807F01158: Documented test results.                                       |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F16058: CR: 0807F01177: Attended the opening meeting. ..                               |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00    | 1107F16176: RE: 0807F01149: Received additional samples from Gitanjali Kundich..           |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F16177: RE: 0807F01150: Printed, copies and organized sample received..                |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.8   | \$105.00 | \$189.00   | 1107F16178: RE: 0807F01151: Tested samples for Expenditure cycle..                         |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F16179: RE: 0807F01152: Consulted with the senior on the project about sample testing. |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F16180: RE: 0807F01153: Picked up samples from K Priest..                              |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F16181: RE: 0807F01154: Organized samples received for testing.                        |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F16182: RE: 0807F01155: Documented test results..                                      |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F16183: RE: 0807F01156: Tested samples for Expenditure cycle..                         |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F16184: RE: 0807F01158: Documented test results.                                       |
| 8/13/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F16185: RE: 0807F01177: Attended the opening meeting. ..                               |

| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16075: CR: 0907F05290: Employee Costs: final verification with ICC and assessor about testing results                  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16076: CR: 0907F05291: Financial Reporting: discussion with assessor and asking about outstanding samples              |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F16077: CR: 0907F05292: Financial Reporting: validation testing and documentation                                       |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F16078: CR: 0907F05293: Revenue: discussion with assessor about outstanding samples and verification of testing results |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F16079: CR: 0907F05294: Revenue: validation testing and documentation   |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16080: CR: 0907F05295: Revenue: validation testing and documentation   |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16081: CR: 0907F05296: Other: supporting other PwC teams with testing analysis.  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16202: RE: 0907F05290: Employee Costs: final verification with ICC and assessor about testing results                  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16203: RE: 0907F05291: Financial Reporting: discussion with assessor and asking about outstanding samples              |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F16204: RE: 0907F05292: Financial Reporting: validation testing and documentation                                       |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/13/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F16205: RE: 0907F05293: Revenue: discussion with assessor about outstanding samples and verification of testing results  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16206: RE: 0907F05294: Revenue: validation testing and documentation  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16207: RE: 0907F05295: Revenue: validation testing and documentation  |
| 8/13/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16208: RE: 0907F05296: Other: supporting other PwC teams with testing analysis.   |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.3  | \$260.00 | (\$338.00) | 1107F16128: CR: 0807F01604: Met with Erik Matusky (Delphi) to discuss changes in SOX scope for Interiors.  |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.9  | \$260.00 | (\$234.00) | 1107F16129: CR: 0807F01605: Met with Erik Matusky (Delphi) to discuss E&S validation testing.  |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.3  | \$260.00 | (\$338.00) | 1107F16130: CR: 0807F01606: Reconciled and then analyzed the list of validation procedures that do not have to be tested provided by PwC team in India with Delphi's list. |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.3  | \$260.00 | (\$78.00)  | 1107F16131: CR: 0807F01607: Sent and responded to e-mails regarding deficiencies for round 1 testing at Accenture.   |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.3   | \$280.00 | \$364.00   | 1107F16255: RE: 0807F01604: Met with Erik Matusky (Delphi) to discuss changes in SOX scope for Interiors.  |
| 8/13/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.9   | \$280.00 | \$252.00   | 1107F16256: RE: 0807F01605: Met with Erik Matusky (Delphi) to discuss E&S validation testing.  |

| Date      | Name            | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/13/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.3   | \$280.00 | \$364.00   | 1107F16257: RE: 0807F01606: Reconciled and then analyzed the list of validation procedures that do not have to be tested provided by PwC team in India with Delphi's list.                                    |
| 8/13/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 0.3   | \$280.00 | \$84.00    | 1107F16258: RE: 0807F01607: Sent and responded to e-mails regarding deficiencies for round 1 testing at Accenture.  |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16035: CR: 0807F00592: EC-D2, EC-D3: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.  |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16036: CR: 0807F00593: EC-D4 FR-A2: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.   |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -4.0  | \$95.00  | (\$380.00) | 1107F16037: CR: 0807F00594: FR-A1: Reconcile JV Memos selected to SAP G/L account balances.   |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -2.0  | \$95.00  | (\$190.00) | 1107F16038: CR: 0807F00595: FR-B2: Review previous reconciliation for sample selected, ensure reconciliation was completed, all supporting documentation was appropriate, and was reviewed by E&S management. |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16039: CR: 0807F00596: FR-B2: pull samples from CARS systems, review supporting documentation for appropriateness.   |
| 8/13/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | 1.0   | \$105.00 | \$105.00   | 1107F16162: RE: 0807F00592: EC-D2, EC-D3: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.  |

| Date      | Name           | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16163: RE: 0807F00593: EC-D4 FR-A2: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.   |
| 8/13/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 4.0   | \$105.00 | \$420.00   | 1107F16164: RE: 0807F00594: FR-A1: Reconcile JV Memos selected to SAP G/L account balances.   |
| 8/13/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 2.0   | \$105.00 | \$210.00   | 1107F16165: RE: 0807F00595: FR-B2: Review previous reconciliation for sample selected, ensure reconciliation was completed, all supporting documentation was appropriate, and was reviewed by E&S management. |
| 8/13/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16166: RE: 0807F00596: FR-B2: pull samples from CARS systems, review supporting documentation for appropriateness.   |
| 8/13/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | -1.0  | \$200.00 | (\$200.00) | 1107F16154: CR: 0807F00814: Conference Call with Ann Bianco, Tonya Gilbert from Delphi SOD team to clarify specific IT SOD conflict rules.  |
| 8/13/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | 1.0   | \$230.00 | \$230.00   | 1107F16281: RE: 0807F00814: Conference Call with Ann Bianco, Tonya Gilbert from Delphi SOD team to clarify specific IT SOD conflict rules.  |
| 8/13/2007 | Kroll, Sabrina | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F16094: CR: 0907F05309: Travel to site Wuppertal and Bad Saldetfurth (4.00 hrs. * 50% ).  |
| 8/13/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16095: CR: 0907F05310: Introduction to site in Bad Salzdetfurth.   |
| 8/13/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16096: CR: 0907F05311: Receiving update, documentation and explanations for FA and EC cycle done in first week.  |



| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16097: CR: 0907F05312: Preparation of meeting with HR for EC cycle.   |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16098: CR: 0907F05313: Inquiry with Mr. Oonk (HR clerk) to discuss EC cycle, specifically A2, A3.   |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F16099: CR: 0907F05314: Documenting general information received through interview with Mr. Oonk.  |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F16100: CR: 0907F05315: Selecting sample size from payroll file received by HR clerk (Mr. Oonk) and preparing an overview of the sample for HR clerk (Mr. Oonk). |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F16101: CR: 0907F05316: Review of documentation for FA and EC in folders and understanding for validation templates in general.                                  |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F16221: RE: 0907F05309: Travel to site Wuppertal and Bad Saldetfurth (4.00 hrs. * 50% ).   |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16222: RE: 0907F05310: Introduction to site in Bad Salzdetfurth.  |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16223: RE: 0907F05311: Receiving update, documentation and explanations for FA and EC cycle done in first week.   |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16224: RE: 0907F05312: Preparation of meeting with HR for EC cycle.   |
| 8/13/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F16225: RE: 0907F05313: Inquiry with Mr. Oonk (HR clerk) to discuss EC cycle, specifically A2, A3.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/13/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.9   | \$145.00 | \$130.50   | 1107F16226: RE: 0907F05314: Documenting general information received through interview with Mr. Oonk.  |
| 8/13/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.0   | \$145.00 | \$145.00   | 1107F16227: RE: 0907F05315: Selecting sample size from payroll file received by HR clerk (Mr. Oonk) and preparing an overview of the sample for HR clerk (Mr. Oonk).                       |
| 8/13/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.8   | \$145.00 | \$261.00   | 1107F16228: RE: 0907F05316: Review of documentation for FA and EC in folders and understanding for validation templates in general.  |
| 8/13/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -5.1  | \$165.00 | (\$841.50) | 1107F16061: CR: 0907F05272: Thermal audit engagement management, involving interviews with fixed asset personnel for precise determination of populations for sample selections.           |
| 8/13/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.2  | \$165.00 | (\$528.00) | 1107F16062: CR: 0907F05273: Continued Thermal audit engagement management, involving interviews with fixed asset personnel for precise determination of populations for sample selections. |
| 8/13/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 5.1   | \$180.00 | \$918.00   | 1107F16188: RE: 0907F05272: Thermal audit engagement management, involving interviews with fixed asset personnel for precise determination of populations for sample selections.           |
| 8/13/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.2   | \$180.00 | \$576.00   | 1107F16189: RE: 0907F05273: Continued Thermal audit engagement management, involving interviews with fixed asset personnel for precise determination of populations for sample selections. |

| Date      | Name                 | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Validation (Foreign staff use only) | -0.8  | \$120.00 | (\$90.00)  | 1107F16116: CR: 0907F05331: Opening round of meeting with CFO,Financial Controller, Donny - ICC Asia Pacific (Delphi) to discuss controls for testing.  |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Planning (Foreign staff use only)   | -1.3  | \$120.00 | (\$150.00) | 1107F16117: CR: 0907F05332: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Planning (Foreign staff use only)   | -1.0  | \$120.00 | (\$120.00) | 1107F16118: CR: 0907F05333: Went for the plant visit along with Jagadish Aravind (Delphi HR Executive).   |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Validation (Foreign staff use only) | -3.0  | \$120.00 | (\$360.00) | 1107F16119: CR: 0907F05334: Discussed the process for payroll processing with the HR executive. (Complete cycle of recording attendance, leave details, validation of the attendance sheet, compiling and approval.       |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Validation (Foreign staff use only) | -1.0  | \$120.00 | (\$120.00) | 1107F16120: CR: 0907F05335: Went through the controls objectives templates pertaining to Employee Cost  |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Validation (Foreign staff use only) | -1.0  | \$120.00 | (\$120.00) | 1107F16121: CR: 0907F05336: Went through the controls objectives templates pertaining to Expenditure controls   |
| 8/13/2007 | Lakshman, Chandrasek | Manager  | India        | Validation (Foreign staff use only) | 0.8   | \$130.00 | \$97.50    | 1107F16243: RE: 0907F05331: Opening round of meeting with CFO,Financial Controller, Donny - ICC Asia Pacific (Delphi) to discuss controls for testing.  |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Lakshman, Chandrasek | Manager   | India         | Planning (Foreign staff use only)   | 1.3   | \$130.00 | \$162.50   | 1107F16244: RE: 0907F05332: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |
| 8/13/2007 | Lakshman, Chandrasek | Manager   | India         | Planning (Foreign staff use only)   | 1.0   | \$130.00 | \$130.00   | 1107F16245: RE: 0907F05333: Went for the plant visit along with Jagadish Aravind (Delphi HR Executive).   |
| 8/13/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 3.0   | \$130.00 | \$390.00   | 1107F16246: RE: 0907F05334: Discussed the process for payroll processing with the HR executive. (Complete cycle of recording attendance, leave details, validation of the attendance sheet, compiling and approval.       |
| 8/13/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.0   | \$130.00 | \$130.00   | 1107F16247: RE: 0907F05335: Went through the controls objectives templates pertaining to Employee Cost  |
| 8/13/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.0   | \$130.00 | \$130.00   | 1107F16248: RE: 0907F05336: Went through the controls objectives templates pertaining to Expenditure controls   |
| 8/13/2007 | Lane, Christopher    | Director  | United States | Role Redesign                       | -2.0  | \$360.00 | (\$720.00) | 1107F16153: CR: 0807F00197: Time and expense for July.  |
| 8/13/2007 | Lane, Christopher    | Director  | United States | Role Redesign                       | 2.0   | \$380.00 | \$760.00   | 1107F16280: RE: 0807F00197: Time and expense for July.  |
| 8/13/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16042: CR: 0807F00677: Delphi Thermal Kick-Off Meeting for Validation Testing of Finance Controls with K Dada, R LaForest and S Haque (PwC)(modified due to char max - see original entry).                          |

| Date      | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|----------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.2  | \$95.00  | (\$114.00) | 1107F16043: CR: 0807F00678: Review the Inventory Control Activities A1 and A2 samples recently received(modified due to char max - see original entry).  |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F16044: CR: 0807F00679: Phone interview with David Zielinski, Financial Analyst for Delphi Thermal at Lockport, to discuss Employee Cost Controls B1, B2, and A2..                           |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F16045: CR: 0807F00680: Document Employee Cost Control Activity B1 (only applies to Lockport)..  |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F16046: CR: 0807F00681: Document Employee Cost Control Activity B2 (only applies to Lockport)..  |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F16047: CR: 0807F00682: Begin documenting Employee Cost Control Activity C1.   |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.2  | \$95.00  | (\$114.00) | 1107F16048: CR: 0807F00683: Begin documenting Employee Cost Control Activity C1..  |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F16169: RE: 0807F00677: Delphi Thermal Kick-Off Meeting for Validation Testing of Finance Controls with K Dada, R LaForest and S Haque (PwC)(modified due to char max - see original entry). |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00   | 1107F16170: RE: 0807F00678: Review the Inventory Control Activities A1 and A2 samples recently received(modified due to char max - see original entry).  |
| 8/13/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F16171: RE: 0807F00679: Phone interview with David Zielinski, Financial Analyst for Delphi Thermal at Lockport, to discuss Employee Cost Controls B1, B2, and A2..                           |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/13/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.3   | \$105.00 | \$136.50   | 1107F16172: RE: 0807F00680: Document Employee Cost Control Activity B1 (only applies to Lockport)..   |
| 8/13/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.6   | \$105.00 | \$168.00   | 1107F16173: RE: 0807F00681: Document Employee Cost Control Activity B2 (only applies to Lockport)..   |
| 8/13/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.7   | \$105.00 | \$73.50    | 1107F16174: RE: 0807F00682: Begin documenting Employee Cost Control Activity C1.  |
| 8/13/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.2   | \$105.00 | \$126.00   | 1107F16175: RE: 0807F00683: Begin documenting Employee Cost Control Activity C1..   |
| 8/13/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -3.1  | \$120.00 | (\$372.00) | 1107F16127: CR: 0807F00860: Updated Delphi's affiliates latest information based on the information disclosed in the 10K.   |
| 8/13/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 3.1   | \$130.00 | \$403.00   | 1107F16254: RE: 0807F00860: Updated Delphi's affiliates latest information based on the information disclosed in the 10K.   |
| 8/13/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.1  | \$280.00 | (\$28.00)  | 1107F16122: CR: 0807F00268: Conversation with J. Eckroth about engagement management closing procedures for 2006.   |
| 8/13/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -2.1  | \$280.00 | (\$588.00) | 1107F16123: CR: 0807F00269: Reviewed incoming domestic and international status reports and followed up with individual countries on items that were reported as behind schedule. |
| 8/13/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -1.1  | \$280.00 | (\$308.00) | 1107F16124: CR: 0807F00270: Updated engagement management closeout matrix for 2006 work.  |
| 8/13/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -3.0  | \$280.00 | (\$840.00) | 1107F16125: CR: 0807F00271: Continued engagement management closeout activities for 2006 project quality assurance compliance.  |

| Date      | Name             | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|------------------|----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | -0.7  | \$280.00 | (\$196.00) | 1107F16126: CR: 0807F00272: Met with R. Smithson (Delphi) to discuss accrual process and review May expenses.   |
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | 0.1   | \$295.00 | \$29.50    | 1107F16249: RE: 0807F00268: Conversation with J. Eckroth about engagement management closing procedures for 2006.   |
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | 2.1   | \$295.00 | \$619.50   | 1107F16250: RE: 0807F00269: Reviewed incoming domestic and international status reports and followed up with individual countries on items that were reported as behind schedule. |
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | 1.1   | \$295.00 | \$324.50   | 1107F16251: RE: 0807F00270: Updated engagement management closeout matrix for 2006 work.  |
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | 3.0   | \$295.00 | \$885.00   | 1107F16252: RE: 0807F00271: Continued engagement management closeout activities for 2006 project quality assurance compliance.  |
| 8/13/2007 | Orf, Darren      | Manager  | United States | Project management (US use only) | 0.7   | \$295.00 | \$206.50   | 1107F16253: RE: 0807F00272: Met with R. Smithson (Delphi) to discuss accrual process and review May expenses.   |
| 8/13/2007 | Parakh, Siddarth | Manager  | United States | Financial Reporting              | -4.0  | \$165.00 | (\$660.00) | 1107F16150: CR: 0807F01310: Review of manual verification controls test results for PG2 - Financial Reporting.  |
| 8/13/2007 | Parakh, Siddarth | Manager  | United States | Expenditure                      | -4.2  | \$165.00 | (\$693.00) | 1107F16151: CR: 0807F01311: Review of manual verification controls test results for PG2 - Expenditures.   |
| 8/13/2007 | Parakh, Siddarth | Manager  | United States | Financial Reporting              | 4.0   | \$180.00 | \$720.00   | 1107F16277: RE: 0807F01310: Review of manual verification controls test results for PG2 - Financial Reporting.  |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total     | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|-----------|---|
| 8/13/2007 | Parakh, Siddarth  | Manager      | United States | Expenditure                         | 4.2   | \$180.00 | \$756.00  | 1107F16278: RE: 0807F01311: Review of manual verification controls test results for PG2 - Expenditures.   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$45.00) | 1107F16108: CR: 0907F05323: Opening round of meeting with CFO, Financial Controller, Donny (Delphi) - ICC Asia Pacific to discuss controls for testing.   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00) | 1107F16109: CR: 0907F05324: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00) | 1107F16110: CR: 0907F05325: Went for the plant visit along with Jagadish Aravind (Delphi HR Executive).   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$70.00) | 1107F16111: CR: 0907F05326: Conducted an process understanding for the control activity EX -E1 with Contract Consultant- Ranjan Chaudhary.  |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$70.00) | 1107F16112: CR: 0907F05327: The control objective emplate prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.7  | \$60.00  | (\$40.00) | 1107F16113: CR: 0907F05328: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$77.00) | 1107F16114: CR: 0907F05329: Conducted an process understanding for the control activity EX -E2 with Contract Consultant- Ranjan Chaudhary.  |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total     | Description   |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|-----------|---|
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.7  | \$60.00 | (\$43.00) | 1107F16115: CR: 0907F05330: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                  |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$48.75   | 1107F16235: RE: 0907F05323: Opening round of meeting with CFO, Financial Controller, Donny (Delphi) - ICC Asia Pacific to discuss controls for testing.   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25   | 1107F16236: RE: 0907F05324: Discussed the planning document with Local management to initiate the process. Obtained the list of control objective templates for the areas covered and discusses the same with the client. |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00   | 1107F16237: RE: 0907F05325: Went for the plant visit along with Jagadish Aravind (Delphi HR Executive).   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00 | \$75.83   | 1107F16238: RE: 0907F05326: Conducted an process understanding for the control activity EX -E1 with Contract Consultant- Ranjan Chaudhary.  |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00 | \$75.83   | 1107F16239: RE: 0907F05327: The control objective emplate prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                   |
| 8/13/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00 | \$43.33   | 1107F16240: RE: 0907F05328: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |

| Date      | Name                | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/13/2007 | Parulekar, Bharat   | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$83.42    | 1107F16241: RE: 0907F05329: Conducted an process understanding for the control activity EX -E2 with Contract Consultant- Ranjan Chaudhary.   |
| 8/13/2007 | Parulekar, Bharat   | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00  | \$46.58    | 1107F16242: RE: 0907F05330: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F16069: CR: 0907F05284: E-Mail communication with PwC US   |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Validation (Foreign staff use only) | -2.1  | \$200.00 | (\$420.00) | 1107F16070: CR: 0907F05285: Discussing/Verify Deficiencies with ICC and BPO  |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Planning (Foreign staff use only)   | -1.3  | \$200.00 | (\$260.00) | 1107F16071: CR: 0907F05286: Information Transfer to testing Team TB 05C3   |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F16196: RE: 0907F05284: E-Mail communication with PwC US   |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Validation (Foreign staff use only) | 2.1   | \$215.00 | \$451.50   | 1107F16197: RE: 0907F05285: Discussing/Verify Deficiencies with ICC and BPO  |
| 8/13/2007 | Rogge, Horst        | Manager      | Germany      | Planning (Foreign staff use only)   | 1.3   | \$215.00 | \$279.50   | 1107F16198: RE: 0907F05286: Information Transfer to testing Team TB 05C3   |
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager      | Germany      | Validation (Foreign staff use only) | -2.8  | \$200.00 | (\$560.00) | 1107F16072: CR: 0907F05287: RE cycle: Master file data processing, test sampling   |
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager      | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F16073: CR: 0907F05288: Status check Fixed assets and Expenditures cycle   |
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager      | Germany      | Delphi - Travel                     | -2.0  | \$200.00 | (\$400.00) | 1107F16074: CR: 0907F05289: Travel from Düsseldorf Wuppertal to Bad Salzdetfurth (4.00 hrs. * 50% )  |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.8   | \$215.00 | \$602.00   | 1107F16199: RE: 0907F05287: RE cycle: Master file data processing, test sampling                                      |
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F16200: RE: 0907F05288: Status check Fixed assets and Expenditures cycle  |
| 8/13/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Delphi - Travel                     | 2.0   | \$215.00 | \$430.00   | 1107F16201: RE: 0907F05289: Travel from Düsseldorf Wuppertal to Bad Salzdetfurth (4.00 hrs. * 50% )                   |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F16082: CR: 0907F05297: fixed assets cycle: interview with contact person   |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16083: CR: 0907F05298: fixed assets cycle: hand over of work done by a colleague last week at the site Wuppertal |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F16084: CR: 0907F05299: fixed assets cycle: validation of documents received                                      |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16085: CR: 0907F05300: fixed assets cycle: discussion with contact person  |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F16086: CR: 0907F05301: fixed assets cycle: documenting results   |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F16087: CR: 0907F05302: Transision of work to a colleague   |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16088: CR: 0907F05303: cycle fixed assets: validation of documents received                                      |
| 8/13/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F16209: RE: 0907F05297: fixed assets cycle: interview with contact person   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16210: RE: 0907F05298: fixed assets cycle: hand over of work done by a colleague last week at the site Wuppertal |
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F16211: RE: 0907F05299: fixed assets cycle: validation of documents received                                      |
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16212: RE: 0907F05300: fixed assets cycle: discussion with contact person  |
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F16213: RE: 0907F05301: fixed assets cycle: documenting results   |
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F16214: RE: 0907F05302: Transistion of work to a colleague  |
| 8/13/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16215: RE: 0907F05303: cycle fixed assets: validation of documents received                                      |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -1.8  | \$110.00 | (\$198.00) | 1107F16140: CR: 0807F00964: Update meeting on open issues with C Adams (Delphi) and M Wolfenden (HMC)..               |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -2.5  | \$110.00 | (\$275.00) | 1107F16141: CR: 0807F00965: Diagnosing CARS system issues in staging environment.                                     |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -4.1  | \$110.00 | (\$451.00) | 1107F16142: CR: 0807F00966: Performing account maintenance based on user request.                                     |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 1.8   | \$120.00 | \$216.00   | 1107F16267: RE: 0807F00964: Update meeting on open issues with C Adams (Delphi) and M Wolfenden (HMC)..               |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 2.5   | \$120.00 | \$300.00   | 1107F16268: RE: 0807F00965: Diagnosing CARS system issues in staging environment.                                     |
| 8/13/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 4.1   | \$120.00 | \$492.00   | 1107F16269: RE: 0807F00966: Performing account maintenance based on user request.                                     |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 8/13/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                        | -4.5  | \$130.00 | (\$585.00) | 1107F16147: CR: 0807F00205: Working on the documentation for the application controls testing related to Revenue - Controls RE-B1 and RE-B2.           |
| 8/13/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                        | -3.6  | \$130.00 | (\$468.00) | 1107F16148: CR: 0807F00206: Continued Working on the documentation for the application controls testing related to Revenue - Controls RE-B1 and RE-B2. |
| 8/13/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                        | 4.5   | \$140.00 | \$630.00   | 1107F16274: RE: 0807F00205: Working on the documentation for the application controls testing related to Revenue - Controls RE-B1 and RE-B2.           |
| 8/13/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                        | 3.6   | \$140.00 | \$504.00   | 1107F16275: RE: 0807F00206: Continued Working on the documentation for the application controls testing related to Revenue - Controls RE-B1 and RE-B2. |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | -3.8  | \$120.00 | (\$456.00) | 1107F16040: CR: 0907F05345: Rebill: 0807F01040: Expenditure validation testing.  |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | -3.2  | \$120.00 | (\$384.00) | 1107F16041: CR: 0907F05346: Rebill: 0807F01041: Continued Expenditure validation testing.  |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Delphi - Travel                | -1.3  | \$120.00 | (\$150.00) | 1107F16063: CR: 0907F05344: Rebill: 0807F01039: Travel from dtw to IND (2.5hrs * 50%).   |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | 3.8   | \$130.00 | \$494.00   | 1107F16167: RE: 0907F05345: Rebill: 0807F01040: Expenditure validation testing.  |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | 3.2   | \$130.00 | \$416.00   | 1107F16168: RE: 0907F05346: Rebill: 0807F01041: Continued Expenditure validation testing.  |
| 8/13/2007 | Thomas, Rance     | Sr Associate | United States | Delphi - Travel                | 1.3   | \$130.00 | \$162.50   | 1107F16190: RE: 0907F05344: Rebill: 0807F01039: Travel from dtw to IND (2.5hrs * 50%).   |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F16064: CR: 0907F05279: Expenditure: Testing documents obtained and documenting test results of EX-F1 |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F16065: CR: 0907F05280: Inventory: Testing documents obtained and documenting test results of IN-F1   |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16066: CR: 0907F05281: All cycles: Meeting with assessor regarding account reconciliations           |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16067: CR: 0907F05282: Fixed Assets: Call with accountant in Neumarkt regarding documents provided   |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F16068: CR: 0907F05283: Inventory/Expenditure: Preparation of work papers.                            |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F16191: RE: 0907F05279: Expenditure: Testing documents obtained and documenting test results of EX-F1 |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F16192: RE: 0907F05280: Inventory: Testing documents obtained and documenting test results of IN-F1   |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16193: RE: 0907F05281: All cycles: Meeting with assessor regarding account reconciliations           |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16194: RE: 0907F05282: Fixed Assets: Call with accountant in Neumarkt regarding documents provided   |
| 8/13/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F16195: RE: 0907F05283: Inventory/Expenditure: Preparation of work papers.                            |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F16132: CR: 0907F05339: Rebill: 0807F00779: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks.                                       |
| 8/13/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F16133: CR: 0907F05340: Rebill: 0807F00780: Discussed outcome of Interiors meeting (i.e., any changes in SOX testing or approach) w/ S. Herbst (PwC). |
| 8/13/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F16259: RE: 0907F05339: Rebill: 0807F00779: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks.                                       |
| 8/13/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F16260: RE: 0907F05340: Rebill: 0807F00780: Discussed outcome of Interiors meeting (i.e., any changes in SOX testing or approach) w/ S. Herbst (PwC). |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.8  | \$95.00  | (\$361.00) | 1107F16143: CR: 0807F01353: Reviewing files for 636 audit to update spreadsheet.  |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.9  | \$95.00  | (\$275.50) | 1107F16144: CR: 0807F01354: Continued Reviewing files for 636 audit to update spreadsheet.  |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F16145: CR: 0807F01355: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects.               |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | Other (US use only)                 | -1.1  | \$95.00  | (\$104.50) | 1107F16146: CR: 0807F01356: Look up salary history for SOX testing sample (Thermal) in the SAP system.  |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 3.8   | \$105.00 | \$399.00   | 1107F16270: RE: 0807F01353: Reviewing files for 636 audit to update spreadsheet.  |
| 8/13/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 2.9   | \$105.00 | \$304.50   | 1107F16271: RE: 0807F01354: Continued Reviewing files for 636 audit to update spreadsheet.  |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/13/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F16272: RE: 0807F01355: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects. |
| 8/13/2007 | Verma, Siddhant      | Associate | United States | Other (US use only)                 | 1.1   | \$105.00 | \$115.50   | 1107F16273: RE: 0807F01356: Look up salary history for SOX testing sample (Thermal) in the SAP system.                                      |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.3  | \$95.00  | (\$123.50) | 1107F16030: CR: 0807F00443: Discuss inventory in transit accrual control with E Brehm, Delphi.  |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F16031: CR: 0807F00444: Follow up with C Fenton, Delphi, about cycle count of IC parts control and document evidence obtained.          |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F16032: CR: 0807F00445: Discuss nonproductive inventory cycle counts control with C Burthney, Delphi and review evidence obtained.      |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.3  | \$95.00  | (\$218.50) | 1107F16033: CR: 0807F00446: Discuss annual inventory count control with C Riedl, S Horning, and S Snow, Delphi.                             |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16034: CR: 0807F00447: Discuss evidence provided for cash application control with K Price, Delphi.                                    |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50   | 1107F16157: RE: 0807F00443: Discuss inventory in transit accrual control with E Brehm, Delphi.  |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F16158: RE: 0807F00444: Follow up with C Fenton, Delphi, about cycle count of IC parts control and document evidence obtained.          |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F16159: RE: 0807F00445: Discuss nonproductive inventory cycle counts control with C Burthney, Delphi and review evidence obtained.      |



| Date      | Name                 | Position       | Work Country  | Task Code                                    | Hours | Rate     | Total      | Description   |
|-----------|----------------------|----------------|---------------|--|-------|----------|------------|---|
| 8/13/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)               | 2.3   | \$105.00 | \$241.50   | 1107F16160: RE: 0807F00446:<br>Discuss annual inventory count control<br>with C Riedl, S Horning, and S Snow,<br>Delphi.    |
| 8/13/2007 | Voytsekhivskyy, Igor | Associate      | United States | Validation (US staff use only)               | 0.5   | \$105.00 | \$52.50    | 1107F16161: RE: 0807F00447:<br>Discuss evidence provided for cash<br>application control with K Price, Delphi.              |
| 8/13/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff<br>use only) | -2.8  | \$165.00 | (\$462.00) | 1107F16029: CR: 0807F00313:<br>Respond to questions from PwC team.  |
| 8/13/2007 | Weir, Diane          | Manager        | United States | Engagement management (US staff<br>use only) | 2.8   | \$180.00 | \$504.00   | 1107F16156: RE: 0807F00313:<br>Respond to questions from PwC team.  |
| 8/13/2007 | Zubres, Elizabeth    | Administrative | United States | SOX 404 Sales and Use (Tax)                  | 0.2   | \$80.00  | \$16.00    | 1107F25985: Sales and Use Tax<br>resource allocation process.   |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | -3.2  | \$50.00  | (\$160.00) | 1107F16359: CR: 0907F05393:<br>Reviewed and documented the samples<br>provided for control EC-A2&A3                         |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | -2.8  | \$50.00  | (\$140.00) | 1107F16360: CR: 0907F05394:<br>Documented the samples provided for<br>control EC-A2&A3                                      |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | -0.8  | \$50.00  | (\$41.67)  | 1107F16361: CR: 0907F05395:<br>Obtained further clarification from the<br>process owners for the documentation<br>provided. |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | -1.2  | \$50.00  | (\$58.33)  | 1107F16362: CR: 0907F05396:<br>Discussed with Chandru testing progress  |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | 3.2   | \$55.00  | \$176.00   | 1107F16475: RE: 0907F05393:<br>Reviewed and documented the samples<br>provided for control EC-A2&A3                         |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | 2.8   | \$55.00  | \$154.00   | 1107F16476: RE: 0907F05394:<br>Documented the samples provided for<br>control EC-A2&A3                                      |
| 8/14/2007 | Agarwal, Manish      | Associate      | India         | Validation (Foreign staff use only)          | 0.8   | \$55.00  | \$45.83    | 1107F16477: RE: 0907F05395:<br>Obtained further clarification from the<br>process owners for the documentation<br>provided. |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$64.17    | 1107F16478: RE: 0907F05396: Discussed with Chandru testing progress  |
| 8/14/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -2.2  | \$120.00 | (\$264.00) | 1107F16321: CR: 0807F02446: Reviewed fixed assets and employee cost executed validation programs.  |
| 8/14/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -7.1  | \$120.00 | (\$852.00) | 1107F16322: CR: 0807F02447: Tested and documented Delphi Thermal & Interior's management quarterly analysis of Excess and Obsolescence for Q1 & Q2 2007. |
| 8/14/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 2.2   | \$130.00 | \$286.00   | 1107F16437: RE: 0807F02446: Reviewed fixed assets and employee cost executed validation programs.  |
| 8/14/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 7.1   | \$130.00 | \$923.00   | 1107F16438: RE: 0807F02447: Tested and documented Delphi Thermal & Interior's management quarterly analysis of Excess and Obsolescence for Q1 & Q2 2007. |
| 8/14/2007 | Decker, Brian   | Partner      | United States | Project management (US use only)    | -1.0  | \$390.00 | (\$390.00) | 1107F16368: CR: 0807F00174: Weekly global SOX update call and related preparation.   |
| 8/14/2007 | Decker, Brian   | Partner      | United States | Project management (US use only)    | 1.0   | \$420.00 | \$420.00   | 1107F16484: RE: 0807F00174: Weekly global SOX update call and related preparation.   |
| 8/14/2007 | Eckroth, Jenae  | Associate    | United States | Delphi - Travel                     | -2.5  | \$180.00 | (\$450.00) | 1107F16325: CR: 0807F00536: Travel from Cedar Rapids, Iowa to Troy, Michigan with Delay. (5hrs * 50%).   |
| 8/14/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only)    | -0.5  | \$180.00 | (\$90.00)  | 1107F16383: CR: 0807F00534: Conversation with S. Herbst about engagement management closing procedures for 2006.   |
| 8/14/2007 | Eckroth, Jenae  | Associate    | United States | Project management (US use only)    | -2.0  | \$180.00 | (\$360.00) | 1107F16384: CR: 0807F00535: Engagement management closing procedures for 2006.   |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/14/2007 | Eckroth, Jenae      | Associate    | United States | Delphi - Travel                  | 2.5   | \$190.00 | \$475.00   | 1107F16441: RE: 0807F00536: Travel from Cedar Rapids, Iowa to Troy, Michigan with Delay. (5hrs * 50%).   |
| 8/14/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F16499: RE: 0807F00534: Conversation with S. Herbst about engagement management closing procedures for 2006.   |
| 8/14/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 2.0   | \$190.00 | \$380.00   | 1107F16500: RE: 0807F00535: Engagement management closing procedures for 2006.   |
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.4  | \$130.00 | (\$442.00) | 1107F16394: CR: 0807F01859: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.3  | \$130.00 | (\$299.00) | 1107F16395: CR: 0807F01860: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.4  | \$130.00 | (\$312.00) | 1107F16396: CR: 0807F01861: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 3.4   | \$140.00 | \$476.00   | 1107F16510: RE: 0807F01859: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.3   | \$140.00 | \$322.00   | 1107F16511: RE: 0807F01860: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/14/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.4   | \$140.00 | \$336.00   | 1107F16512: RE: 0807F01861: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16348: CR: 0907F05382: Interview with Mrs. Brasig - Testing of Expenditure controls   |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16349: CR: 0907F05383: Interview with Mr. Cast (Purchasing Manager) - Testing of Expenditure controls   |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -5.6  | \$130.00 | (\$728.00) | 1107F16350: CR: 0907F05384: Documentation of controls, Scheduling of Interviews, Preparation of further test   |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16464: RE: 0907F05382: Interview with Mrs. Brasig - Testing of Expenditure controls   |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16465: RE: 0907F05383: Interview with Mr. Cast (Purchasing Manager) - Testing of Expenditure controls   |
| 8/14/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 5.6   | \$145.00 | \$812.00   | 1107F16466: RE: 0907F05384: Documentation of controls, Scheduling of Interviews, Preparation of further test   |
| 8/14/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16312: CR: 0807F01157: Meet with John Sienkiewicz.  |
| 8/14/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F16313: CR: 0807F01159: Meet with Colleen Aquino.  |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F16314: CR: 0807F01160: Meet with Bonnie Katshanow.                  |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F16315: CR: 0807F01161: Organized samples received.                  |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F16316: CR: 0807F01162: Tested samples for Expenditure cycle..       |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F16317: CR: 0807F01163: Tested samples for Expenditure cycle..       |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.7  | \$95.00  | (\$161.50) | 1107F16318: CR: 0807F01164: Documented test results..                    |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.2  | \$95.00  | (\$114.00) | 1107F16319: CR: 0807F01165: Documented test results..                    |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F16320: CR: 0807F01166: Consulted with David Travis, IC Coordinator. |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F16428: RE: 0807F01157: Meet with John Sienkiewicz.                  |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F16429: RE: 0807F01159: Meet with Colleen Aquino.                    |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00    | 1107F16430: RE: 0807F01160: Meet with Bonnie Katshanow.                  |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F16431: RE: 0807F01161: Organized samples received.                  |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00   | 1107F16432: RE: 0807F01162: Tested samples for Expenditure cycle..       |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F16433: RE: 0807F01163: Tested samples for Expenditure cycle..       |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.7   | \$105.00 | \$178.50   | 1107F16434: RE: 0807F01164: Documented test results..                    |
| 8/14/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00   | 1107F16435: RE: 0807F01165: Documented test results..                    |

| Date      | Name            | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/14/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)   | 0.5   | \$105.00 | \$52.50    | 1107F16436: RE: 0807F01166: Consulted with David Travis, IC Coordinator.   |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F16377: CR: 0807F01608: SOX 404 Update Discussion w/ Delphi & PwC people.  |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F16378: CR: 0807F01609: Responded to e-mails related to India SOX testing.   |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F16379: CR: 0807F01610: Met with Darren Orf and Kim Van Gorder (PwC) to assign tasks in the Delphi Map file.                                   |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F16380: CR: 0807F01611: WCo Catch-Up w/ J. Eckroth (PwC).  |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F16493: RE: 0807F01608: SOX 404 Update Discussion w/ Delphi & PwC people.  |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 0.5   | \$280.00 | \$140.00   | 1107F16494: RE: 0807F01609: Responded to e-mails related to India SOX testing.   |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 0.5   | \$280.00 | \$140.00   | 1107F16495: RE: 0807F01610: Met with Darren Orf and Kim Van Gorder (PwC) to assign tasks in the Delphi Map file.                                   |
| 8/14/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F16496: RE: 0807F01611: WCo Catch-Up w/ J. Eckroth (PwC).  |
| 8/14/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -2.0  | \$95.00  | (\$190.00) | 1107F16289: CR: 0807F00597: FR-B2: pull samples from CARS systems, review supporting documentation for appropriateness.                            |
| 8/14/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -0.5  | \$95.00  | (\$47.50)  | 1107F16290: CR: 0807F00598: EC-A1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |

| Date      | Name          | Position  | Work Country  | Task Code                      | Hours | Rate    | Total     | Description  |
|-----------|---------------|-----------|---------------|--------------------------------|-------|---------|-----------|--|
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00 | (\$47.50) | 1107F16291: CR: 0807F00599: FR-A1: Discuss what amounts and types of JV's require management approval, and finance review.                             |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16292: CR: 0807F00600: EC-B2, C1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16293: CR: 0807F00601: EC-C2, D1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00 | (\$47.50) | 1107F16294: CR: 0807F00602: FR-H4: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary..     |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16295: CR: 0807F00603: FR-B2: Review the CARS acct reconciliations for meeting approval.  |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16296: CR: 0807F00604: FR-B3: Discuss Allied Imbalance validation procedures with PwC personnel.  |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16297: CR: 0807F00605: FR-B3: Discuss Allied Imbalance operational procedures with E&S personnel.   |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00 | (\$95.00) | 1107F16298: CR: 0807F00606: FR-B3: Validate and document the Allied Imbalance procedures.  |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00 | (\$47.50) | 1107F16299: CR: 0807F00634: FR-A2: Discuss status of samples selected with E&S personnel.  |

| Date      | Name          | Position  | Work Country  | Task Code                      | Hours | Rate     | Total    | Description  |
|-----------|---------------|-----------|---------------|--------------------------------|-------|----------|----------|--|
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 2.0   | \$105.00 | \$210.00 | 1107F16405: RE: 0807F00597: FR-B2: pull samples from CARS systems, review supporting documentation for appropriateness.                                |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50  | 1107F16406: RE: 0807F00598: EC-A1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary..     |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50  | 1107F16407: RE: 0807F00599: FR-A1: Discuss what amounts and types of JV's require management approval, and finance review.                             |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00 | 1107F16408: RE: 0807F00600: EC-B2, C1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00 | 1107F16409: RE: 0807F00601: EC-C2, D1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50  | 1107F16410: RE: 0807F00602: FR-H4: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary..     |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00 | 1107F16411: RE: 0807F00603: FR-B2: Review the CARS acct reconciliations for meeting approval.  |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00 | 1107F16412: RE: 0807F00604: FR-B3: Discuss Allied Imbalance validation procedures with PwC personnel.  |
| 8/14/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00 | 1107F16413: RE: 0807F00605: FR-B3: Discuss Allied Imbalance operational procedures with E&S personnel.   |



| Date      | Name           | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16414: RE: 0807F00606: FR-B3: Validate and document the Allied Imbalance procedures.  |
| 8/14/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F16415: RE: 0807F00634: FR-A2: Discuss status of samples selected with E&S personnel.  |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F16351: CR: 0907F05385: Collecting documentation for sample EC A2 Payrole, printout of 25 payrole slips from system, searching and copying supporting documentation. |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16352: CR: 0907F05386: Documentation and filing of documents received for payrole sample (EC A2).   |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16353: CR: 0907F05387: Verification of sample for control activity EC A2 and documentation of results.  |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16354: CR: 0907F05388: Verification of a signature on a timesheet as part of testing EC A2.   |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16355: CR: 0907F05389: Review of documentation for payrole reconciliation and preparation of interview with finance clerk (Mrs. Vietje).                            |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F16467: RE: 0907F05385: Collecting documentation for sample EC A2 Payrole, printout of 25 payrole slips from system, searching and copying supporting documentation. |
| 8/14/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16468: RE: 0907F05386: Documentation and filing of documents received for payrole sample (EC A2).   |

| Date      | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|---|-------|----------|------------|---|
| 8/14/2007 | Kroll, Sabrina       | Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$145.00 | \$319.00   | 1107F16469: RE: 0907F05387: Verification of sample for control activity EC A2 and documentation of results.                                   |
| 8/14/2007 | Kroll, Sabrina       | Associate | Germany       | Validation (Foreign staff use only)       | 0.8   | \$145.00 | \$116.00   | 1107F16470: RE: 0907F05388: Verification of a signature on a timesheet as part of testing EC A2.  |
| 8/14/2007 | Kroll, Sabrina       | Associate | Germany       | Validation (Foreign staff use only)       | 1.2   | \$145.00 | \$174.00   | 1107F16471: RE: 0907F05389: Review of documentation for payrole reconciliation and preparation of interview with finance clerk (Mrs. Vietje). |
| 8/14/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | -3.9  | \$165.00 | (\$643.50) | 1107F16323: CR: 0907F05348: Thermal audit engagement management, inclusive of employee cost review and fieldwork guidance.                    |
| 8/14/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | -4.3  | \$165.00 | (\$709.50) | 1107F16324: CR: 0907F05349: Continued Thermal audit engagement management, inclusive of employee cost review and fieldwork guidance.          |
| 8/14/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | 3.9   | \$180.00 | \$702.00   | 1107F16439: RE: 0907F05348: Thermal audit engagement management, inclusive of employee cost review and fieldwork guidance.                    |
| 8/14/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | 4.3   | \$180.00 | \$774.00   | 1107F16440: RE: 0907F05349: Continued Thermal audit engagement management, inclusive of employee cost review and fieldwork guidance.          |
| 8/14/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | -1.0  | \$120.00 | (\$120.00) | 1107F16367: CR: 0907F05401: Discussed with Bharat and Manish (PwC) Testing progress   |
| 8/14/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | 1.0   | \$130.00 | \$130.00   | 1107F16483: RE: 0907F05401: Discussed with Bharat and Manish (PwC) Testing progress   |
| 8/14/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)            | -2.3  | \$95.00  | (\$218.50) | 1107F16302: CR: 0807F00684: Document Employee Cost Control Activity A2 for Lockport.  |

| Date      | Name     | Position  | Work Country  | Task Code                      | Hours | Rate    | Total      | Description  |
|-----------|----------|-----------|---------------|--------------------------------|-------|---------|------------|--|
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.2  | \$95.00 | (\$19.00)  | 1107F16303: CR: 0807F00685: Retrieve Employee Cost Control Activity C2 Salary samples from Stephanie Hayes (Delphi)..  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00 | (\$38.00)  | 1107F16304: CR: 0807F00686: Review Employee Cost Control Activity C2 Salary samples..  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.2  | \$95.00 | (\$19.00)  | 1107F16305: CR: 0807F00687: Phone conversations with Stephanie Hayes (Delphi) about incomplete samples pulled for Employee Cost Control Activity C2..        |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00 | (\$133.00) | 1107F16306: CR: 0807F00688: Revise documentation for Employee Cost Control Activity B1 and B2 (Lockport only) after senior's review..                        |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.2  | \$95.00 | (\$19.00)  | 1107F16307: CR: 0807F00689: Phone conversation with HR assistant Kim Devantier (Delphi) for pulling Hourly samples for Employee Cost Control Activity C-2.   |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.8  | \$95.00 | (\$76.00)  | 1107F16308: CR: 0807F00690: Revise sample selection for Hourly sample for Employee Cost Control Activity C2 (modified due to char max - see original entry). |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00 | (\$28.50)  | 1107F16309: CR: 0807F00691: Compare my version of the Employee Cost Validation program with the most recent one..  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.9  | \$95.00 | (\$85.50)  | 1107F16310: CR: 0807F00692: Perform testing of Employee Cost Control Activity C2 of the sample of 25 salaried employees..                                    |

| Date      | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total     | Description  |
|-----------|----------|-----------|---------------|--------------------------------|-------|----------|-----------|--|
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00) | 1107F16311: CR: 0807F00702: Discussion with K Dada (PwC) about my documentation of my testing of Employee Cost Control Activity B1 and B2..                  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 2.3   | \$105.00 | \$241.50  | 1107F16418: RE: 0807F00684: Document Employee Cost Control Activity A2 for Lockport.   |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00   | 1107F16419: RE: 0807F00685: Retrieve Employee Cost Control Activity C2 Salary samples from Stephanie Hayes (Delphi)..  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00   | 1107F16420: RE: 0807F00686: Review Employee Cost Control Activity C2 Salary samples..  |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00   | 1107F16421: RE: 0807F00687: Phone conversations with Stephanie Hayes (Delphi) about incomplete samples pulled for Employee Cost Control Activity C2..        |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00  | 1107F16422: RE: 0807F00688: Revise documentation for Employee Cost Control Activity B1 and B2 (Lockport only) after senior's review..                        |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00   | 1107F16423: RE: 0807F00689: Phone conversation with HR assistant Kim Devantier (Delphi) for pulling Hourly samples for Employee Cost Control Activity C-2.   |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00   | 1107F16424: RE: 0807F00690: Revise sample selection for Hourly sample for Employee Cost Control Activity C2 (modified due to char max - see original entry). |
| 8/14/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50   | 1107F16425: RE: 0807F00691: Compare my version of the Employee Cost Validation program with the most recent one..  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/14/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.9   | \$105.00 | \$94.50    | 1107F16426: RE: 0807F00692: Perform testing of Employee Cost Control Activity C2 of the sample of 25 salaried employees..                         |
| 8/14/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.4   | \$105.00 | \$42.00    | 1107F16427: RE: 0807F00702: Discussion with K Dada (PwC) about my documentation of my testing of Employee Cost Control Activity B1 and B2..       |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.6  | \$120.00 | (\$192.00) | 1107F16373: CR: 0807F00861: Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team. Defried on key points with team after call. |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | -1.2  | \$120.00 | (\$144.00) | 1107F16374: CR: 0807F00862: Followed up on status of Delphi's affiliates updates.   |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.6  | \$120.00 | (\$312.00) | 1107F16375: CR: 0807F00863: Reviewed validation templates for round 2 posted into the Working community to ensure completeness of archived data.  |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | -1.7  | \$120.00 | (\$204.00) | 1107F16376: CR: 0807F00864: Met with Bill Schulze to discuss status of the 2006 issue log items and next steps.                                   |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.6   | \$130.00 | \$208.00   | 1107F16489: RE: 0807F00861: Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team. Defried on key points with team after call. |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | 1.2   | \$130.00 | \$156.00   | 1107F16490: RE: 0807F00862: Followed up on status of Delphi's affiliates updates.   |
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.6   | \$130.00 | \$338.00   | 1107F16491: RE: 0807F00863: Reviewed validation templates for round 2 posted into the Working community to ensure completeness of archived data.  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/14/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | 1.7   | \$130.00 | \$221.00   | 1107F16492: RE: 0807F00864: Met with Bill Schulze to discuss status of the 2006 issue log items and next steps.                             |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.8  | \$280.00 | (\$224.00) | 1107F16283: CR: 0907F05414: REBILL CORRECT TASK CODE: 0807F00277: Followed up on expense review items per R. Smithson with Bankruptcy team. |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.3  | \$280.00 | (\$84.00)  | 1107F16369: CR: 0807F00273: Attended weekly ICC/ICM call with Delphi Management.  |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.9  | \$280.00 | (\$252.00) | 1107F16370: CR: 0807F00274: Met with S. Herbst and K. Van Gorder to discuss engagement closeout status and activity assignments.            |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -1.2  | \$280.00 | (\$336.00) | 1107F16371: CR: 0807F00275: Reviewed milestone chart, followed up on open items and processed updates.                                      |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.9  | \$280.00 | (\$252.00) | 1107F16372: CR: 0807F00276: Processed updates to project financial tracker.   |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 0.8   | \$295.00 | \$236.00   | 1107F16399: RE: 0907F05414: REBILL CORRECT TASK CODE: 0807F00277: Followed up on expense review items per R. Smithson with Bankruptcy team. |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 0.3   | \$295.00 | \$88.50    | 1107F16485: RE: 0807F00273: Attended weekly ICC/ICM call with Delphi Management.  |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 0.9   | \$295.00 | \$265.50   | 1107F16486: RE: 0807F00274: Met with S. Herbst and K. Van Gorder to discuss engagement closeout status and activity assignments.            |
| 8/14/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | 1.2   | \$295.00 | \$354.00   | 1107F16487: RE: 0807F00275: Reviewed milestone chart, followed up on open items and processed updates.                                      |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/14/2007 | Orf, Darren       | Manager      | United States | Project management (US use only)    | 0.9   | \$295.00 | \$265.50   | 1107F16488: RE: 0807F00276:<br>Processed updates to project financial tracker.  |
| 8/14/2007 | Parakh, Siddarth  | Manager      | United States | Inventory                           | -4.1  | \$165.00 | (\$676.50) | 1107F16392: CR: 0807F01312:<br>Review of manual verification controls test results for PG2 - Inventory.   |
| 8/14/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -4.3  | \$165.00 | (\$709.50) | 1107F16393: CR: 0807F01313:<br>Review of manual verification controls test scripts to be tested in Tremblay..   |
| 8/14/2007 | Parakh, Siddarth  | Manager      | United States | Inventory                           | 4.1   | \$180.00 | \$738.00   | 1107F16508: RE: 0807F01312:<br>Review of manual verification controls test results for PG2 - Inventory.   |
| 8/14/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 4.3   | \$180.00 | \$774.00   | 1107F16509: RE: 0807F01313:<br>Review of manual verification controls test scripts to be tested in Tremblay..   |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.7  | \$60.00  | (\$40.00)  | 1107F16363: CR: 0907F05397:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines. |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.3  | \$60.00  | (\$140.00) | 1107F16364: CR: 0907F05398:<br>Reviewed and documented the samples provided for control EX -E1  |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -3.8  | \$60.00  | (\$230.00) | 1107F16365: CR: 0907F05399:<br>Reviewed and documented the samples provided for control EX -E2  |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$70.00)  | 1107F16366: CR: 0907F05400:<br>Discussed with Chandru Testing progress  |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 0.7   | \$65.00  | \$43.33    | 1107F16479: RE: 0907F05397:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines. |

| Date      | Name              | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 2.3   | \$65.00  | \$151.67   | 1107F16480: RE: 0907F05398:<br>Reviewed and documented the samples<br>provided for control EX -E1 |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 3.8   | \$65.00  | \$249.17   | 1107F16481: RE: 0907F05399:<br>Reviewed and documented the samples<br>provided for control EX -E2 |
| 8/14/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 1.2   | \$65.00  | \$75.83    | 1107F16482: RE: 0907F05400:<br>Discussed with Chandru Testing<br>progress                         |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -2.1  | \$135.00 | (\$283.50) | 1107F16356: CR: 0907F05390:<br>Review Documentation Master Data                                   |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -0.6  | \$135.00 | (\$81.00)  | 1107F16357: CR: 0907F05391:<br>Meeting Petra Formankova Master Data<br>testing                    |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -2.1  | \$135.00 | (\$283.50) | 1107F16358: CR: 0907F05392:<br>Meeting Lenka Prickova Master Data<br>and walkthrough testing.     |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16472: RE: 0907F05390:<br>Review Documentation Master Data                                   |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16473: RE: 0907F05391:<br>Meeting Petra Formankova Master Data<br>testing                    |
| 8/14/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16474: RE: 0907F05392:<br>Meeting Lenka Prickova Master Data<br>and walkthrough testing.     |
| 8/14/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F16335: CR: 0907F05369:<br>Information Transfer to testing Team<br>TB 05C3                    |
| 8/14/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F16336: CR: 0907F05370: E-Mail<br>communication with US Team                                  |
| 8/14/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -1.4  | \$200.00 | (\$280.00) | 1107F16337: CR: 0907F05371:<br>Discussing/Verifying Deficiencies with<br>ICC and BPO              |



| Date      | Name                | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/14/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | -0.8  | \$200.00 | (\$160.00) | 1107F16338: CR: 0907F05372: Updating planning schedules - field work  |
| 8/14/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F16451: RE: 0907F05369: Information Transfer to testing Team TB 05C3  |
| 8/14/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F16452: RE: 0907F05370: E-Mail communication with US Team   |
| 8/14/2007 | Rogge, Horst        | Manager  | Germany      | Validation (Foreign staff use only) | 1.4   | \$215.00 | \$301.00   | 1107F16453: RE: 0907F05371: Discussing/Verifying Deficiencies with ICC and BPO  |
| 8/14/2007 | Rogge, Horst        | Manager  | Germany      | Planning (Foreign staff use only)   | 0.8   | \$215.00 | \$172.00   | 1107F16454: RE: 0907F05372: Updating planning schedules - field work  |
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.3  | \$200.00 | (\$460.00) | 1107F16339: CR: 0907F05373: FR cycle: Interview Mr. Drews regarding warranty accruals test sampling and processing  |
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.8  | \$200.00 | (\$560.00) | 1107F16340: CR: 0907F05374: FR cycle: Interview Mr. Drews regarding balance sheet reconciliation  |
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | -2.8  | \$200.00 | (\$560.00) | 1107F16341: CR: 0907F05375: RE cycle: Interview Head of PC&L department Mr. Dinter regarding shipments and order processing, consignment stock usage information a.o. |
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | 2.3   | \$215.00 | \$494.50   | 1107F16455: RE: 0907F05373: FR cycle: Interview Mr. Drews regarding warranty accruals test sampling and processing  |
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager  | Germany      | Validation (Foreign staff use only) | 2.8   | \$215.00 | \$602.00   | 1107F16456: RE: 0907F05374: FR cycle: Interview Mr. Drews regarding balance sheet reconciliation  |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/14/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 2.8   | \$215.00 | \$602.00   | 1107F16457: RE: 0907F05375: RE cycle: Interview Head of PC&L department Mr. Dinter regarding shipments and order processing, consignment stock usage information a.o. |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F16342: CR: 0907F05376: cycle fixed assets: discussion with the local ICC   |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F16343: CR: 0907F05377: cycle fixed assets: documentation of results  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F16344: CR: 0907F05378: cycle inventory: discussion with the local ICC  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16345: CR: 0907F05379: cycle inventory: discussion with the contact person   |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16346: CR: 0907F05380: cycle fixed assets: discussion with the contact person  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F16347: CR: 0907F05381: cycle fixed assets: documentation of results  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F16458: RE: 0907F05376: cycle fixed assets: discussion with the local ICC   |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 2.4   | \$145.00 | \$348.00   | 1107F16459: RE: 0907F05377: cycle fixed assets: documentation of results  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F16460: RE: 0907F05378: cycle inventory: discussion with the local ICC  |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16461: RE: 0907F05379: cycle inventory: discussion with the contact person   |
| 8/14/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16462: RE: 0907F05380: cycle fixed assets: discussion with the contact person  |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Rotthaus, Maike   | Associate    | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F16463: RE: 0907F05381: cycle fixed assets: documentation of results   |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | -2.3  | \$110.00 | (\$253.00) | 1107F16385: CR: 0807F00967: Working with Trintech to fix CARS system issues.   |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | -2.8  | \$110.00 | (\$308.00) | 1107F16386: CR: 0807F00968: Documenting CARS system issues and writing scripts.  |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | -3.4  | \$110.00 | (\$374.00) | 1107F16387: CR: 0807F00969: Working with M Anderson (Delphi) to run script to fix issues in CARS database.   |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | 2.3   | \$120.00 | \$276.00   | 1107F16501: RE: 0807F00967: Working with Trintech to fix CARS system issues.   |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | 2.8   | \$120.00 | \$336.00   | 1107F16502: RE: 0807F00968: Documenting CARS system issues and writing scripts.  |
| 8/14/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | 3.4   | \$120.00 | \$408.00   | 1107F16503: RE: 0807F00969: Working with M Anderson (Delphi) to run script to fix issues in CARS database.   |
| 8/14/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                             | -4.4  | \$130.00 | (\$572.00) | 1107F16390: CR: 0807F00207: Working on the documentation for the application controls testing related to Revenue - Controls RE-B7 and RE-B8.           |
| 8/14/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                             | -3.5  | \$130.00 | (\$455.00) | 1107F16391: CR: 0807F00208: Continued Working on the documentation for the application controls testing related to Revenue - Controls RE-B7 and RE-B8. |
| 8/14/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                             | 4.4   | \$140.00 | \$616.00   | 1107F16506: RE: 0807F00207: Working on the documentation for the application controls testing related to Revenue - Controls RE-B7 and RE-B8.           |

| Date      | Name              | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Siansi, Cleberson | Sr Associate   | United States | Revenue                             | 3.5   | \$140.00 | \$490.00   | 1107F16507: RE: 0807F00208: Continued Working on the documentation for the application controls testing related to Revenue - Controls RE-B7 and RE-B8. |
| 8/14/2007 | Suhr, Misty       | Administrative | United States | Other (US use only)                 | 6.0   | \$80.00  | \$480.00   | 1107F25986: Final resource allocation review process.  |
| 8/14/2007 | Thomas, Rance     | Sr Associate   | United States | Validation (US staff use only)      | -4.5  | \$120.00 | (\$540.00) | 1107F16300: CR: 0907F05408: Rebill: 0807F01042: Expenditure validation testing.  |
| 8/14/2007 | Thomas, Rance     | Sr Associate   | United States | Validation (US staff use only)      | -4.0  | \$120.00 | (\$480.00) | 1107F16301: CR: 0907F05409: Rebill: 0807F01043: Expenditure validation testing.  |
| 8/14/2007 | Thomas, Rance     | Sr Associate   | United States | Validation (US staff use only)      | 4.5   | \$130.00 | \$585.00   | 1107F16416: RE: 0907F05408: Rebill: 0807F01042: Expenditure validation testing.  |
| 8/14/2007 | Thomas, Rance     | Sr Associate   | United States | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F16417: RE: 0907F05409: Rebill: 0807F01043: Expenditure validation testing.  |
| 8/14/2007 | Tiemann, Claudia  | Associate      | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F16326: CR: 0907F05360: Inventory: Meeting with accounting clerk regarding IN-B3 and IN-B4.  |
| 8/14/2007 | Tiemann, Claudia  | Associate      | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16327: CR: 0907F05361: Inventory/Fixed Assets: Meeting with assessor from Gummersbach regarding documents requested                               |
| 8/14/2007 | Tiemann, Claudia  | Associate      | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F16328: CR: 0907F05362: Inventory: Testing documents obtained and documenting test results for Gummersbach   |
| 8/14/2007 | Tiemann, Claudia  | Associate      | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16329: CR: 0907F05363: Inventory: Call with assessor in Neumarkt regarding IN-E1  |
| 8/14/2007 | Tiemann, Claudia  | Associate      | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16330: CR: 0907F05364: Inventory: Testing documents obtained and documenting test results for IN-B3   |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16331: CR: 0907F05365: Fixed Assets: Call with assessor in Ronsdorf regarding FA-B2                                 |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F16332: CR: 0907F05366: Meeting with ICC regarding issues.   |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16333: CR: 0907F05367: Inventory: Testing documents obtained and documenting test results for IN-B3                 |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16334: CR: 0907F05368: Inventory: Testing documents obtained and documenting test results for IN-E1                 |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F16442: RE: 0907F05360: Inventory: Meeting with accounting clerk regarding IN-B3 and IN-B4.                          |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16443: RE: 0907F05361: Inventory/Fixed Assets: Meeting with assessor from Gummersbach regarding documents requested |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F16444: RE: 0907F05362: Inventory: Testing documents obtained and documenting test results for Gummersbach           |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16445: RE: 0907F05363: Inventory: Call with assessor in Neumarkt regarding IN-E1                                    |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16446: RE: 0907F05364: Inventory: Testing documents obtained and documenting test results for IN-B3                 |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16447: RE: 0907F05365: Fixed Assets: Call with assessor in Ronsdorf regarding FA-B2                                 |
| 8/14/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F16448: RE: 0907F05366: Meeting with ICC regarding issues.   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/14/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16449: RE: 0907F05367: Inventory: Testing documents obtained and documenting test results for IN-B3                                  |
| 8/14/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16450: RE: 0907F05368: Inventory: Testing documents obtained and documenting test results for IN-E1                                  |
| 8/14/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16381: CR: 0907F05404: Rebill: 0807F00781: Delphi SOX Update Call (PwCM/ICM/ICC).  |
| 8/14/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -2.5  | \$260.00 | (\$650.00) | 1107F16382: CR: 0907F05405: Rebill: 0807F00782: MAP Update w/ D. Orf, S. Herbst (PwC) for 06/'07.   |
| 8/14/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F16497: RE: 0907F05404: Rebill: 0807F00781: Delphi SOX Update Call (PwCM/ICM/ICC).  |
| 8/14/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.5   | \$280.00 | \$700.00   | 1107F16498: RE: 0907F05405: Rebill: 0807F00782: MAP Update w/ D. Orf, S. Herbst (PwC) for 06/'07.   |
| 8/14/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.4  | \$95.00  | (\$323.00) | 1107F16388: CR: 0807F01357: Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.           |
| 8/14/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.8  | \$95.00  | (\$266.00) | 1107F16389: CR: 0807F01358: Continued Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations. |
| 8/14/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 3.4   | \$105.00 | \$357.00   | 1107F16504: RE: 0807F01357: Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.           |
| 8/14/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 2.8   | \$105.00 | \$294.00   | 1107F16505: RE: 0807F01358: Continued Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations. |

| Date      | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -2.4  | \$95.00  | (\$228.00) | 1107F16285: CR: 0807F00448: Document cycle counts for nonproductive inventory control.                               |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -1.1  | \$95.00  | (\$104.50) | 1107F16286: CR: 0807F00449: Meet with M Burthay, Delphi, to discuss cycle counts of nonproductive inventory control. |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -2.3  | \$95.00  | (\$218.50) | 1107F16287: CR: 0807F00450: Review evidence obtained and document lower of cost or market inventory control.         |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | -2.2  | \$95.00  | (\$209.00) | 1107F16288: CR: 0807F00451: Review evidence obtained and document inventory capitalization control.                  |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.4   | \$105.00 | \$252.00   | 1107F16401: RE: 0807F00448: Document cycle counts for nonproductive inventory control.                               |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.1   | \$105.00 | \$115.50   | 1107F16402: RE: 0807F00449: Meet with M Burthay, Delphi, to discuss cycle counts of nonproductive inventory control. |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.3   | \$105.00 | \$241.50   | 1107F16403: RE: 0807F00450: Review evidence obtained and document lower of cost or market inventory control.         |
| 8/14/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 2.2   | \$105.00 | \$231.00   | 1107F16404: RE: 0807F00451: Review evidence obtained and document inventory capitalization control.                  |
| 8/14/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F16284: CR: 0807F00314: Respond to questions from PwC team.  |
| 8/14/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F16400: RE: 0807F00314: Respond to questions from PwC team.  |
| 8/14/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F16397: CR: 0807F00347: Stonehouse issues review.  |

| Date      | Name            | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/14/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)      | -0.5  | \$260.00 | (\$130.00) | 1107F16398: CR: 0807F00348: Review of proposed EDS changes to ACF2 for Packard.   |
| 8/14/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)      | 0.5   | \$280.00 | \$140.00   | 1107F16513: RE: 0807F00347: Stonehouse issues review.   |
| 8/14/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)      | 0.5   | \$280.00 | \$140.00   | 1107F16514: RE: 0807F00348: Review of proposed EDS changes to ACF2 for Packard.   |
| 8/15/2007 | Brown, Stasi    | Director     | United States | Project management (US use only) | -1.5  | \$260.00 | (\$390.00) | 1107F16594: CR: 0807F00156: SOX project update discussion (Brown/Van Gorder/Herbst/Decker - all PwC).   |
| 8/15/2007 | Brown, Stasi    | Director     | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F16595: CR: 0807F00157: Review milestone chart for the SOX project for round one testing.   |
| 8/15/2007 | Brown, Stasi    | Director     | United States | Project management (US use only) | 1.5   | \$280.00 | \$420.00   | 1107F16714: RE: 0807F00156: SOX project update discussion (Brown/Van Gorder/Herbst/Decker - all PwC).   |
| 8/15/2007 | Brown, Stasi    | Director     | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F16715: RE: 0807F00157: Review milestone chart for the SOX project for round one testing.   |
| 8/15/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | -2.0  | \$120.00 | (\$240.00) | 1107F16622: CR: 0807F02443: Documented review of Delphi Thermal's and Interior's vendor's contract relating to rebate program.                                |
| 8/15/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | -2.0  | \$120.00 | (\$240.00) | 1107F16623: CR: 0807F02444: Updated the exception listing for Delphi Thermal & Interior SOX testing; including discussing results with the ICM (Debby Praus). |
| 8/15/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | -6.2  | \$120.00 | (\$744.00) | 1107F16624: CR: 0807F02445: Documented the tracing of the provision for billing adjustment to the applicable sales accounts for TB 00122.                     |



| Date      | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/15/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)   | 2.0   | \$130.00 | \$260.00   | 1107F16742: RE: 0807F02443: Documented review of Delphi Thermal's and Interior's vendor's contract relating to rebate program.                                |
| 8/15/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)   | 2.0   | \$130.00 | \$260.00   | 1107F16743: RE: 0807F02444: Updated the exception listing for Delphi Thermal & Interior SOX testing; including discussing results with the ICM (Debby Praus). |
| 8/15/2007 | Dada, Kolade     | Sr Associate | United States | Validation (US staff use only)   | 6.2   | \$130.00 | \$806.00   | 1107F16744: RE: 0807F02445: Documented the tracing of the provision for billing adjustment to the applicable sales accounts for TB 00122.                     |
| 8/15/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | -2.8  | \$180.00 | (\$504.00) | 1107F16609: CR: 0807F00537: Engagement management closing procedures for 2006..   |
| 8/15/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | -1.8  | \$180.00 | (\$324.00) | 1107F16610: CR: 0807F00538: Conversation with P. Navarro to discuss archiving procedures for Delphi's 2006 deliverables.                                      |
| 8/15/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | 2.8   | \$190.00 | \$532.00   | 1107F16729: RE: 0807F00537: Engagement management closing procedures for 2006..   |
| 8/15/2007 | Eckroth, Jenae   | Associate    | United States | Project management (US use only) | 1.8   | \$190.00 | \$342.00   | 1107F16730: RE: 0807F00538: Conversation with P. Navarro to discuss archiving procedures for Delphi's 2006 deliverables.                                      |
| 8/15/2007 | Eyman, Genevieve | Associate    | United States | Project management (US use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F16605: CR: 0807F00377: Discussion with P Navarro (PwC) & M Umer (Delphi) regarding document coordination & location in SharePoint.                       |
| 8/15/2007 | Eyman, Genevieve | Associate    | United States | Project management (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F16606: CR: 0807F00378: Worked with L Meyer (Delphi) to coordinate meeting facility for B Decker.   |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F16607: CR: 0807F00379: Meeting with J Eckroth to discuss documentation retention for SOX project.   |
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -1.1  | \$95.00  | (\$104.50) | 1107F16608: CR: 0807F00380: E-mail and correspondence related to SOX project - responded to inquiries and requests.  |
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.8   | \$105.00 | \$84.00    | 1107F16725: RE: 0807F00377: Discussion with P Navarro (PwC) & M Umer (Delphi) regarding document coordination & location in SharePoint.  |
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F16726: RE: 0807F00378: Worked with L Meyer (Delphi) to coordinate meeting facility for B Decker.  |
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F16727: RE: 0807F00379: Meeting with J Eckroth to discuss documentation retention for SOX project.   |
| 8/15/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.1   | \$105.00 | \$115.50   | 1107F16728: RE: 0807F00380: E-mail and correspondence related to SOX project - responded to inquiries and requests.  |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.4  | \$130.00 | (\$442.00) | 1107F16629: CR: 0807F01862: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -1.7  | \$130.00 | (\$221.00) | 1107F16630: CR: 0807F01863: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.9  | \$130.00 | (\$377.00) | 1107F16631: CR: 0807F01864: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -0.5  | \$130.00 | (\$65.00)  | 1107F16632: CR: 0807F01865: Review PG2 documentation for completion.   |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.4   | \$140.00 | \$476.00   | 1107F16749: RE: 0807F01862: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.7   | \$140.00 | \$238.00   | 1107F16750: RE: 0807F01863: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.9   | \$140.00 | \$406.00   | 1107F16751: RE: 0807F01864: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/15/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 0.5   | \$140.00 | \$70.00    | 1107F16752: RE: 0807F01865: Review PG2 documentation for completion.   |
| 8/15/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F16585: CR: 0907F05463: Interview with Mrs. Brasig - Testing of Expenditure controls   |
| 8/15/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F16586: CR: 0907F05464: Interview with Mr. Dinter, Mr. Grotjahn and other PC&L personnel - Testing of Inventory controls   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -6.1  | \$130.00 | (\$793.00) | 1107F16587: CR: 0907F05465: Documentation of controls, Discussions with the team, status calls                               |
| 8/15/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F16705: RE: 0907F05463: Interview with Mrs. Brasig - Testing of Expenditure controls                                     |
| 8/15/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16706: RE: 0907F05464: Interview with Mr. Dinter, Mr. Grotjahn and other PC&L personnel - Testing of Inventory controls |
| 8/15/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 6.1   | \$145.00 | \$884.50   | 1107F16707: RE: 0907F05465: Documentation of controls, Discussions with the team, status calls                               |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16542: CR: 0807F01167: Meet with Colleen Aquino.  |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F16543: CR: 0807F01168: Meet with Pam Casto.   |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F16544: CR: 0807F01169: Consulted with project manager about control testing.  |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16545: CR: 0807F01170: Tested samples for Expenditure cycle..   |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F16546: CR: 0807F01171: Tested samples for Expenditure cycle..   |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16547: CR: 0807F01172: Documented test results..  |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F16548: CR: 0807F01173: Documented test results..  |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F16549: CR: 0807F01174: Communicated with Gene Matter about sample tested.   |
| 8/15/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16550: CR: 0807F01175: Meet with Colleen Aquino to request additional sample.   |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total     | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|-----------|--|
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50) | 1107F16551: CR: 0807F01176: Consulted with project manager and senior about controls tested.         |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50   | 1107F16662: RE: 0807F01167: Meet with Colleen Aquino.  |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50   | 1107F16663: RE: 0807F01168: Meet with Pam Casto.   |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00   | 1107F16664: RE: 0807F01169: Consulted with project manager about control testing.                    |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00  | 1107F16665: RE: 0807F01170: Tested samples for Expenditure cycle..                                   |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50  | 1107F16666: RE: 0807F01171: Tested samples for Expenditure cycle..                                   |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00  | 1107F16667: RE: 0807F01172: Documented test results..  |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00  | 1107F16668: RE: 0807F01173: Documented test results..  |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50   | 1107F16669: RE: 0807F01174: Communicated with Gene Matter about sample tested.                       |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50   | 1107F16670: RE: 0807F01175: Meet with Colleen Aquino to request additional sample.                   |
| 8/15/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50   | 1107F16671: RE: 0807F01176: Consulted with project manager and senior about controls tested.         |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00) | 1107F16571: CR: 0907F05449: Financial Reporting: discussion with assessor                            |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00) | 1107F16572: CR: 0907F05450: Financial Reporting: discussion with assessor about testing sample items |

| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F16573: CR: 0907F05451: Financial Reporting: discussion with assessor about testing sample items |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16574: CR: 0907F05452: Financial Reporting: validation testing and documentation                |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16575: CR: 0907F05453: Revenue: discussion with assessor about testing sample items             |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16576: CR: 0907F05454: Revenue: discussion with assessor about testing sample items             |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F16577: CR: 0907F05455: Revenue: discussion with assessor about testing sample items             |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -2.0  | \$130.00 | (\$260.00) | 1107F16578: CR: 0907F05456: Revenue: validation testing and documentation                            |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F16691: RE: 0907F05449: Financial Reporting: discussion with assessor                            |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16692: RE: 0907F05450: Financial Reporting: discussion with assessor about testing sample items |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F16693: RE: 0907F05451: Financial Reporting: discussion with assessor about testing sample items |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F16694: RE: 0907F05452: Financial Reporting: validation testing and documentation                |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16695: RE: 0907F05453: Revenue: discussion with assessor about testing sample items             |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16696: RE: 0907F05454: Revenue: discussion with assessor about testing sample items   |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F16697: RE: 0907F05455: Revenue: discussion with assessor about testing sample items   |
| 8/15/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.0   | \$145.00 | \$290.00   | 1107F16698: RE: 0907F05456: Revenue: validation testing and documentation  |
| 8/15/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F16602: CR: 0807F01612: Working session - Divestiture project finalize deliverables S. Brown, M. Peterson (PwC).                                   |
| 8/15/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F16722: RE: 0807F01612: Working session - Divestiture project finalize deliverables S. Brown, M. Peterson (PwC).                                   |
| 8/15/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F16524: CR: 0807F00607: FR-A5, A6: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F16525: CR: 0807F00608: FR-B5, C2: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F16526: CR: 0807F00609: FR-H2, H3: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -3.0  | \$95.00  | (\$285.00) | 1107F16527: CR: 0807F00610: EC-B1: Validated that HQ payroll accruals were accurately split and entered into SAP.                                      |

| Date      | Name          | Position  | Work Country  | Task Code                      | Hours | Rate     | Total     | Description  |
|-----------|---------------|-----------|---------------|--------------------------------|-------|----------|-----------|--|
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F16528: CR: 0807F00611: EC-B1: Document conclusions of Payroll Accrual testing.  |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F16529: CR: 0807F00612: FR-B4: Validate legal reserve was calculated and review by CFO.  |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F16530: CR: 0807F00613: FR-C1: Validate that SAP to eTBR reconciliation was performed correctly.   |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16644: RE: 0807F00607: FR-A5, A6: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16645: RE: 0807F00608: FR-B5, C2: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16646: RE: 0807F00609: FR-H2, H3: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 3.0   | \$105.00 | \$315.00  | 1107F16647: RE: 0807F00610: EC-B1: Validated that HQ payroll accruals were accurately split and entered into SAP.                                      |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16648: RE: 0807F00611: EC-B1: Document conclusions of Payroll Accrual testing.  |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16649: RE: 0807F00612: FR-B4: Validate legal reserve was calculated and review by CFO.  |
| 8/15/2007 | Kennedy, John | Associate | United States | Validation (US staff use only) | 1.0   | \$105.00 | \$105.00  | 1107F16650: RE: 0807F00613: FR-C1: Validate that SAP to eTBR reconciliation was performed correctly.   |



| Date      | Name           | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | -1.0  | \$200.00 | (\$200.00) | 1107F16633: CR: 0807F00815:<br>Conference Call with Ann Bianco,<br>Tonya Gilbert from Delphi SOD team<br>to clarify specific IT sensitive access<br>rules.   |
| 8/15/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | 1.0   | \$230.00 | \$230.00   | 1107F16753: RE: 0807F00815:<br>Conference Call with Ann Bianco,<br>Tonya Gilbert from Delphi SOD team<br>to clarify specific IT sensitive access<br>rules.   |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16588: CR: 0907F05466:<br>Review of FA cycle validation template<br>and improving documentation to ensure<br>more accuracy.   |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F16589: CR: 0907F05467:<br>Interview with finance clerk (Mrs<br>Vietje) about payrole reconciliation EC,<br>B2   |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F16590: CR: 0907F05468:<br>Documentation of information received<br>in interview with Mrs. Vietje (finance<br>clerk) and filing of documents received.   |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -2.0  | \$130.00 | (\$260.00) | 1107F16591: CR: 0907F05469:<br>Review of documentation received for<br>sample selected for payrole<br>reconciliation and gain understanding of<br>control conducted by finance clerk and<br>manager. |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F16592: CR: 0907F05470:<br>Review of documentation for FA,<br>specifically CWIP, Disposal and<br>investments and preparation for<br>interview with finance clerk (Mrs.<br>Czapla) on August 16.  |
| 8/15/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16708: RE: 0907F05466:<br>Review of FA cycle validation template<br>and improving documentation to ensure<br>more accuracy.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/15/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.4   | \$145.00 | \$348.00   | 1107F16709: RE: 0907F05467: Interview with finance clerk (Mrs Vietje) about payroll reconciliation EC, B2   |
| 8/15/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.3   | \$145.00 | \$188.50   | 1107F16710: RE: 0907F05468: Documentation of information received in interview with Mrs. Vietje (finance clerk) and filing of documents received.   |
| 8/15/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.0   | \$145.00 | \$290.00   | 1107F16711: RE: 0907F05469: Review of documentation received for sample selected for payroll reconciliation and gain understanding of control conducted by finance clerk and manager.         |
| 8/15/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.4   | \$145.00 | \$203.00   | 1107F16712: RE: 0907F05470: Review of documentation for FA, specifically CWIP, Disposal and investments and preparation for interview with finance clerk (Mrs. Czapla) on August 16.          |
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -0.4  | \$165.00 | (\$66.00)  | 1107F16552: CR: 0907F05422: Work related test work discussions with Jay Lim, team auditor.  |
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.8  | \$165.00 | (\$792.00) | 1107F16553: CR: 0907F05423: Thermal audit engagement management, specifically interviews with financial reporting personnel for precise determination of populations for sample selections.   |
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.3  | \$165.00 | (\$544.50) | 1107F16554: CR: 0907F05424: Continued audit engagement management, specifically interviews with financial reporting personnel for precise determination of populations for sample selections. |
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 0.4   | \$180.00 | \$72.00    | 1107F16672: RE: 0907F05422: Work related test work discussions with Jay Lim, team auditor.  |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.8   | \$180.00 | \$864.00   | 1107F16673: RE: 0907F05423: Thermal audit engagement management, specifically interviews with financial reporting personnel for precise determination of populations for sample selections.   |
| 8/15/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.3   | \$180.00 | \$594.00   | 1107F16674: RE: 0907F05424: Continued audit engagement management, specifically interviews with financial reporting personnel for precise determination of populations for sample selections. |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00)  | 1107F16534: CR: 0807F00693: Discussion with R LaForest (PwC) about the status and concerns my testing of the Employee Cost and Inventory cycles..   |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50)  | 1107F16535: CR: 0807F00694: Review the Inventory Control Activities A3, A4, D5, E2, and G1 (modified due to char max - see original entry).   |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50)  | 1107F16536: CR: 0807F00695: Print-out and review Control Objective Templates for the Inventory Cycle..  |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -1.1  | \$95.00  | (\$104.50) | 1107F16537: CR: 0807F00696: Print-out and review samples for Employee Cost Control Activity A2 for location Lockport..  |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50)  | 1107F16538: CR: 0807F00697: Perform testing of Inventory Control Activity A2..  |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -1.3  | \$95.00  | (\$123.50) | 1107F16539: CR: 0807F00698: Perform testing of Inventory Control Activity G5..  |
| 8/15/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.2  | \$95.00  | (\$19.00)  | 1107F16540: CR: 0807F00699: Meeting with D Conlon (Delphi) about Inventory Control Activity G5..  |

| Date      | Name     | Position  | Work Country  | Task Code                           | Hours | Rate     | Total     | Description   |
|-----------|----------|-----------|---------------|-------------------------------------|-------|----------|-----------|---|
| 8/15/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50) | 1107F16541: CR: 0807F00700: Discussion with K Dada (Delphi) about Inventory Control Activity G5 to help me understand the control and the documentation we received..   |
| 8/15/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.2  | \$95.00  | (\$19.00) | 1107F16611: CR: 0807F00704: Phone conversation with G Kimpan (Delphi) in regards to Watson Wyatt Data Issue 006 (formerly 001) and a list of flowbacks I compiled in January..  |
| 8/15/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.6  | \$95.00  | (\$57.00) | 1107F16612: CR: 0807F00705: Search e-mail archive for an e-mail I sent to J DeMarco (Delphi) about a list of flowbacks I compiled and forward to G Kimpan (Delphi) in regards to Watson Wyatt Data Issue 006 (formerly 001).. |
| 8/15/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00) | 1107F16613: CR: 0807F00706: Discussion with S Verma (Delphi) about Manually Calculated pension project and updating master spreadsheet..  |
| 8/15/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00   | 1107F16654: RE: 0807F00693: Discussion with R LaForest (PwC) about the status and concerns my testing of the Employee Cost and Inventory cycles..   |
| 8/15/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50   | 1107F16655: RE: 0807F00694: Review the Inventory Control Activities A3, A4, D5, E2, and G1 (modified due to char max - see original entry).   |
| 8/15/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50   | 1107F16656: RE: 0807F00695: Print-out and review Control Objective Templates for the Inventory Cycle..  |
| 8/15/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50  | 1107F16657: RE: 0807F00696: Print-out and review samples for Employee Cost Control Activity A2 for location Lockport..  |

| Date      | Name           | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F16658: RE: 0807F00697: Perform testing of Inventory Control Activity A2..  |
| 8/15/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50   | 1107F16659: RE: 0807F00698: Perform testing of Inventory Control Activity G5..  |
| 8/15/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)      | 0.2   | \$105.00 | \$21.00    | 1107F16660: RE: 0807F00699: Meeting with D Conlon (Delphi) about Inventory Control Activity G5..  |
| 8/15/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F16661: RE: 0807F00700: Discussion with K Dada (Delphi) about Inventory Control Activity G5 to help me understand the control and the documentation we received..   |
| 8/15/2007 | Lim, Jay       | Associate    | United States | HR/Pension Assistance (US use only) | 0.2   | \$105.00 | \$21.00    | 1107F16731: RE: 0807F00704: Phone conversation with G Kimpan (Delphi) in regards to Watson Wyatt Data Issue 006 (formerly 001) and a list of flowbacks I compiled in January..  |
| 8/15/2007 | Lim, Jay       | Associate    | United States | HR/Pension Assistance (US use only) | 0.6   | \$105.00 | \$63.00    | 1107F16732: RE: 0807F00705: Search e-mail archive for an e-mail I sent to J DeMarco (Delphi) about a list of flowbacks I compiled and forward to G Kimpan (Delphi) in regards to Watson Wyatt Data Issue 006 (formerly 001).. |
| 8/15/2007 | Lim, Jay       | Associate    | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F16733: RE: 0807F00706: Discussion with S Verma (Delphi) about Manually Calculated pension project and updating master spreadsheet..  |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only)    | -2.7  | \$120.00 | (\$324.00) | 1107F16596: CR: 0807F00865: Ensure completeness of archived data posted into the Working community for 2007 round 2 testing.  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.2  | \$120.00 | (\$144.00) | 1107F16597: CR: 0807F00866: Followed up with Internal Audit and validation lead on validation templates for the locations tested by IAS for AHG and Powertrain. |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.3  | \$120.00 | (\$156.00) | 1107F16598: CR: 0807F00867: Discussed with Core Team mandatory data to be archived and provided for the 2006 work done at Delphi.                               |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.9  | \$120.00 | (\$108.00) | 1107F16599: CR: 0807F00868: Met with Bill Schulze to revise action plan to review the 2006 issue log items.   |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.8  | \$120.00 | (\$216.00) | 1107F16600: CR: 0807F00869: Discussion with PMO to determine archiving procedures for Delphi's 2006 deliverables.   |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.0  | \$120.00 | (\$120.00) | 1107F16601: CR: 0807F00870: Discussion with PMO to determine archiving procedures for Delphi's 2006 deliverables.   |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.7   | \$130.00 | \$351.00   | 1107F16716: RE: 0807F00865: Ensure completeness of archived data posted into the Working community for 2007 round 2 testing.                                    |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.2   | \$130.00 | \$156.00   | 1107F16717: RE: 0807F00866: Followed up with Internal Audit and validation lead on validation templates for the locations tested by IAS for AHG and Powertrain. |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.3   | \$130.00 | \$169.00   | 1107F16718: RE: 0807F00867: Discussed with Core Team mandatory data to be archived and provided for the 2006 work done at Delphi.                               |
| 8/15/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.9   | \$130.00 | \$117.00   | 1107F16719: RE: 0807F00868: Met with Bill Schulze to revise action plan to review the 2006 issue log items.   |

| Date      | Name             | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|----------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Navarro, Paola   | Sr Associate | United States  | Project management (US use only)    | 1.8   | \$130.00 | \$234.00   | 1107F16720: RE: 0807F00869: Discussion with PMO to determine archiving procedures for Delphi's 2006 deliverables. |
| 8/15/2007 | Navarro, Paola   | Sr Associate | United States  | Project management (US use only)    | 1.0   | \$130.00 | \$130.00   | 1107F16721: RE: 0807F00870: Discussion with PMO to determine archiving procedures for Delphi's 2006 deliverables. |
| 8/15/2007 | Parakh, Siddarth | Manager      | United States  | Expenditure                         | -4.0  | \$165.00 | (\$660.00) | 1107F16627: CR: 0807F01314: Review E&Y SOD comments and provide feedback to A Bianco (Expenditures).              |
| 8/15/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | -4.5  | \$165.00 | (\$742.50) | 1107F16628: CR: 0807F01315: Review E&Y SOD comments and provide feedback to A Bianco (Revenue & Inventory).       |
| 8/15/2007 | Parakh, Siddarth | Manager      | United States  | Expenditure                         | 4.0   | \$180.00 | \$720.00   | 1107F16747: RE: 0807F01314: Review E&Y SOD comments and provide feedback to A Bianco (Expenditures).              |
| 8/15/2007 | Parakh, Siddarth | Manager      | United States  | Revenue                             | 4.5   | \$180.00 | \$810.00   | 1107F16748: RE: 0807F01315: Review E&Y SOD comments and provide feedback to A Bianco (Revenue & Inventory).       |
| 8/15/2007 | Razo, Sergio     | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -0.6  | \$135.00 | (\$81.00)  | 1107F16593: CR: 0907F05471: Sample selection Master Data  |
| 8/15/2007 | Razo, Sergio     | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16713: RE: 0907F05471: Sample selection Master Data  |
| 8/15/2007 | Reed, Brian      | Manager      | United States  | Planning (US staff use only)        | -0.5  | \$165.00 | (\$82.50)  | 1107F16533: CR: 0807F00195: Conference Call with PwC Germany (Horst Rogge) and Detroit (Kim Van Gorder).          |
| 8/15/2007 | Reed, Brian      | Manager      | United States  | Planning (US staff use only)        | 0.5   | \$180.00 | \$90.00    | 1107F16653: RE: 0807F00195: Conference Call with PwC Germany (Horst Rogge) and Detroit (Kim Van Gorder).          |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -0.6  | \$200.00 | (\$120.00) | 1107F16566: CR: 0907F05444: E-Mail communication with US team  |
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -2.1  | \$200.00 | (\$420.00) | 1107F16567: CR: 0907F05445: Discussing with ICC/BPO Deficiencies/content of control activity                                 |
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F16568: CR: 0907F05446: Information Transfer to testing Team TB 05C3   |
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.6   | \$215.00 | \$129.00   | 1107F16686: RE: 0907F05444: E-Mail communication with US team  |
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 2.1   | \$215.00 | \$451.50   | 1107F16687: RE: 0907F05445: Discussing with ICC/BPO Deficiencies/content of control activity                                 |
| 8/15/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F16688: RE: 0907F05446: Information Transfer to testing Team TB 05C3   |
| 8/15/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -3.2  | \$200.00 | (\$640.00) | 1107F16569: CR: 0907F05447: All cycles: Discuss project status and further processing with ICC assistant Mr. Schroedel       |
| 8/15/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F16570: CR: 0907F05448: FA cycle review, understanding of test design and documents re. disposals and physical inventory |
| 8/15/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 3.2   | \$215.00 | \$688.00   | 1107F16689: RE: 0907F05447: All cycles: Discuss project status and further processing with ICC assistant Mr. Schroedel       |
| 8/15/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F16690: RE: 0907F05448: FA cycle review, understanding of test design and documents re. disposals and physical inventory |
| 8/15/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16579: CR: 0907F05457: cycle inventory: documentation of results  |



| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F16580: CR: 0907F05458: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16581: CR: 0907F05459: cycle fixed assets: discussion with local ICC and contact person          |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F16582: CR: 0907F05460: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16583: CR: 0907F05461: cycle fixed assets: discussion with local ICC                             |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F16584: CR: 0907F05462: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16699: RE: 0907F05457: cycle inventory: documentation of results                                 |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F16700: RE: 0907F05458: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16701: RE: 0907F05459: cycle fixed assets: discussion with local ICC and contact person          |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16702: RE: 0907F05460: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16703: RE: 0907F05461: cycle fixed assets: discussion with local ICC                             |
| 8/15/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F16704: RE: 0907F05462: cycle fixed assets: documentation of results                              |
| 8/15/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -0.7  | \$110.00 | (\$77.00)  | 1107F16614: CR: 0807F00970: Update meeting on CARS-SAP project with G Mancino and M Fawcett (Delphi). |
| 8/15/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -1.5  | \$110.00 | (\$165.00) | 1107F16615: CR: 0807F00971: Assisting CARS users with system issues.                                  |
| 8/15/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -3.6  | \$110.00 | (\$396.00) | 1107F16616: CR: 0807F00972: CARS account maintenance on user request.                                 |

| Date      | Name              | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/15/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | -2.3  | \$110.00 | (\$253.00) | 1107F16617: CR: 0807F00973: Assisting M Wolfenden (HMC) to fix issues with accounts in CARS.   |
| 8/15/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 0.7   | \$120.00 | \$84.00    | 1107F16734: RE: 0807F00970: Update meeting on CARS-SAP project with G Mancino and M Fawcett (Delphi).  |
| 8/15/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 1.5   | \$120.00 | \$180.00   | 1107F16735: RE: 0807F00971: Assisting CARS users with system issues.   |
| 8/15/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 3.6   | \$120.00 | \$432.00   | 1107F16736: RE: 0807F00972: CARS account maintenance on user request.  |
| 8/15/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.3   | \$120.00 | \$276.00   | 1107F16737: RE: 0807F00973: Assisting M Wolfenden (HMC) to fix issues with accounts in CARS.   |
| 8/15/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | -4.2  | \$130.00 | (\$546.00) | 1107F16625: CR: 0807F00209: Working on the documentation for the application controls testing related to Revenue - Controls RE-D2 and RE-H2. |
| 8/15/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -3.9  | \$130.00 | (\$507.00) | 1107F16626: CR: 0807F00210: Working on the documentation for the application controls testing related to Expenditures - Control EX-B6 (P04). |
| 8/15/2007 | Siansi, Cleberson | Sr Associate | United States | Revenue                           | 4.2   | \$140.00 | \$588.00   | 1107F16745: RE: 0807F00209: Working on the documentation for the application controls testing related to Revenue - Controls RE-D2 and RE-H2. |
| 8/15/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | 3.9   | \$140.00 | \$546.00   | 1107F16746: RE: 0807F00210: Working on the documentation for the application controls testing related to Expenditures - Control EX-B6 (P04). |
| 8/15/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -4.0  | \$120.00 | (\$480.00) | 1107F16531: CR: 0907F05478: Rebill: 0807F01044: Expenditure Validation testing productive and non productive purchase orders.                |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -4.5  | \$120.00 | (\$540.00) | 1107F16532: CR: 0907F05479: Rebill: 0807F01045: Expenditure Validation testing.   |
| 8/15/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F16651: RE: 0907F05478: Rebill: 0807F01044: Expenditure Validation testing productive and non productive purchase orders.           |
| 8/15/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.5   | \$130.00 | \$585.00   | 1107F16652: RE: 0907F05479: Rebill: 0807F01045: Expenditure Validation testing.   |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16555: CR: 0907F05433: Account reconciliations for all cycles: Meeting with ICC and accounting clerk regarding third party review. |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16556: CR: 0907F05434: Fixed Assets: Call with assessor in Gummersbach regarding FA-B1   |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16557: CR: 0907F05435: Expenditure: Documenting test results for EX-F1   |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16558: CR: 0907F05436: Expenditure: Discussion with project manager regarding EX-F1  |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16559: CR: 0907F05437: Inventory: Documenting test results for IN-F1   |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16560: CR: 0907F05438: Expenditure: Discussion with ICC regarding issues identified  |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16561: CR: 0907F05439: Fixed Assets: Call with assessor in Ronsdorf regarding FA-B1  |
| 8/15/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F16562: CR: 0907F05440: Expenditure: Preparation of Binder.   |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F16563: CR: 0907F05441: Inventory: Preparation of Binder.   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F16564: CR: 0907F05442: Inventory: Preparation of Binder.   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F16565: CR: 0907F05443: Inventory: Documenting of test results  |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16675: RE: 0907F05433: Account reconciliations for all cycles: Meeting with ICC and accounting clerk regarding third party review. |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16676: RE: 0907F05434: Fixed Assets: Call with assessor in Gummersbach regarding FA-B1   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16677: RE: 0907F05435: Expenditure: Documenting test results for EX-F1   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16678: RE: 0907F05436: Expenditure: Discussion with project manager regarding EX-F1  |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16679: RE: 0907F05437: Inventory: Documenting test results for IN-F1   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16680: RE: 0907F05438: Expenditure: Discussion with ICC regarding issues identified  |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16681: RE: 0907F05439: Fixed Assets: Call with assessor in Ronsdorf regarding FA-B1  |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F16682: RE: 0907F05440: Expenditure: Preparation of Binder.   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F16683: RE: 0907F05441: Inventory: Preparation of Binder.   |
| 8/15/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F16684: RE: 0907F05442: Inventory: Preparation of Binder.   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/15/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F16685: RE: 0907F05443: Inventory: Documenting of test results   |
| 8/15/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F16603: CR: 0907F05474: Rebill: 0807F00783: Project Update (Issues/Risks, MAP follow up) w/ D.Orf, S. Herbst (PwC).                          |
| 8/15/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F16604: CR: 0907F05475: Rebill: 0807F00784: SOX project update discussion (Brown/Van Gorder/Herbst/Decker).                                  |
| 8/15/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F16723: RE: 0907F05474: Rebill: 0807F00783: Project Update (Issues/Risks, MAP follow up) w/ D.Orf, S. Herbst (PwC).                          |
| 8/15/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F16724: RE: 0907F05475: Rebill: 0807F00784: SOX project update discussion (Brown/Van Gorder/Herbst/Decker).                                  |
| 8/15/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F16618: CR: 0807F01359: Conference call with M Jerome (Iron Mountain) and G Kimpan (Delphi) to get an update on the flowbacks files request. |
| 8/15/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.6  | \$95.00  | (\$342.00) | 1107F16619: CR: 0807F01360: Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.                  |
| 8/15/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.3  | \$95.00  | (\$313.50) | 1107F16620: CR: 0807F01361: Continued Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.        |
| 8/15/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.2  | \$95.00  | (\$19.00)  | 1107F16621: CR: 0807F01363: Meeting with G Kimpan (Delphi) to give an update on the flowbacks files request.                                     |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/15/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F16738: RE: 0807F01359: Conference call with M Jerome (Iron Mountain) and G Kimpan (Delphi) to get an update on the flowbacks files request.  |
| 8/15/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.6   | \$105.00 | \$378.00   | 1107F16739: RE: 0807F01360: Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.                   |
| 8/15/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.3   | \$105.00 | \$346.50   | 1107F16740: RE: 0807F01361: Continued Reviewing files to Update Manually Calculated audit project spreadsheet with variance explanations.         |
| 8/15/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.2   | \$105.00 | \$21.00    | 1107F16741: RE: 0807F01363: Meeting with G Kimpan (Delphi) to give an update on the flowbacks files request.                                      |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.6  | \$95.00  | (\$247.00) | 1107F16516: CR: 0807F00452: Review evidence obtained and document cash application control in the revenue cycle.                                  |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F16517: CR: 0807F00453: Discuss follow up questions about lower of cost or market and inventory capitalization controls with K Comer, Delphi. |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F16518: CR: 0807F00454: Meet with K Price to discuss the cash application control.  |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16519: CR: 0807F00455: Meet with P Ferrell, Delphi, to discuss consigned inventory reconciliation control.                                   |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F16520: CR: 0807F00456: Document open ESPM accrual control.   |

| Date      | Name                 | Position  | Work Country  | Task Code                      | Hours | Rate     | Total     | Description   |
|-----------|----------------------|-----------|---------------|--------------------------------|-------|----------|-----------|---|
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00) | 1107F16521: CR: 0807F00457: Discuss follow up questions about open ESPM accrual control with K Eaton, Delphi.                                     |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -1.0  | \$95.00  | (\$95.00) | 1107F16522: CR: 0807F00458: Review documentation provided for the control on goods and services received but not invoiced.                        |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50) | 1107F16523: CR: 0807F00459: Reply to e-mails received from Delphi contacts for inventory and revenue controls.                                    |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 2.6   | \$105.00 | \$273.00  | 1107F16636: RE: 0807F00452: Review evidence obtained and document cash application control in the revenue cycle.                                  |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00   | 1107F16637: RE: 0807F00453: Discuss follow up questions about lower of cost or market and inventory capitalization controls with K Comer, Delphi. |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00   | 1107F16638: RE: 0807F00454: Meet with K Price to discuss the cash application control.  |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50   | 1107F16639: RE: 0807F00455: Meet with P Ferrell, Delphi, to discuss consigned inventory reconciliation control.                                   |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00  | 1107F16640: RE: 0807F00456: Document open ESPM accrual control.   |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00   | 1107F16641: RE: 0807F00457: Discuss follow up questions about open ESPM accrual control with K Eaton, Delphi.                                     |

| Date      | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 1.0   | \$105.00 | \$105.00   | 1107F16642: RE: 0807F00458: Review documentation provided for the control on goods and services received but not invoiced.   |
| 8/15/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)            | 0.9   | \$105.00 | \$94.50    | 1107F16643: RE: 0807F00459: Reply to e-mails received from Delphi contacts for inventory and revenue controls.   |
| 8/15/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | -2.3  | \$165.00 | (\$379.50) | 1107F16515: CR: 0807F00315: Respond to questions from PwC team and Delphi team.  |
| 8/15/2007 | Weir, Diane          | Manager   | United States | Engagement management (US staff use only) | 2.3   | \$180.00 | \$414.00   | 1107F16635: RE: 0807F00315: Respond to questions from PwC team and Delphi team.  |
| 8/15/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F16634: CR: 0807F00349: Download Packard WP s from WCo for E&Y.  |
| 8/15/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)               | 0.5   | \$280.00 | \$140.00   | 1107F16754: RE: 0807F00349: Download Packard WP s from WCo for E&Y.  |
| 8/16/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only)       | -1.1  | \$50.00  | (\$54.17)  | 1107F16821: CR: 0907F05567: Conducted an process understanding for the control activity EC -B1 with Financial Controller - CP Arvind   |
| 8/16/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only)       | -1.3  | \$50.00  | (\$62.50)  | 1107F16822: CR: 0907F05568: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/16/2007 | Agarwal, Manish      | Associate | India         | Planning (Foreign staff use only)         | -0.7  | \$50.00  | (\$33.33)  | 1107F16823: CR: 0907F05569: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |



| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate    | Total      | Description   |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|---------|------------|---|
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -3.0  | \$50.00 | (\$150.00) | 1107F16824: CR: 0907F05570: Reviewed and documented the samples provided for control EC -B1   |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.2  | \$50.00 | (\$57.50)  | 1107F16825: CR: 0907F05571: Conducted an process understanding for the control activity EC -B2 with Financial Controller - CP Arvind  |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.9  | \$50.00 | (\$42.50)  | 1107F16826: CR: 0907F05572: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                  |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.0  | \$50.00 | (\$50.00)  | 1107F16827: CR: 0907F05573: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines(modified due to char max - see original entry). |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.1   | \$55.00 | \$59.58    | 1107F16950: RE: 0907F05567: Conducted an process understanding for the control activity EC -B1 with Financial Controller - CP Arvind  |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$68.75    | 1107F16951: RE: 0907F05568: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                  |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Planning (Foreign staff use only)   | 0.7   | \$55.00 | \$36.67    | 1107F16952: RE: 0907F05569: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/16/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 3.0   | \$55.00 | \$165.00   | 1107F16953: RE: 0907F05570: Reviewed and documented the samples provided for control EC -B1   |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$63.25    | 1107F16954: RE: 0907F05571:<br>Conducted an process understanding for the control activity EC -B2 with Financial Controller - CP Arvind  |
| 8/16/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.9   | \$55.00  | \$46.75    | 1107F16955: RE: 0907F05572: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                     |
| 8/16/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.0   | \$55.00  | \$55.00    | 1107F16956: RE: 0907F05573:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines(modified due to char max - see original entry). |
| 8/16/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | -1.1  | \$130.00 | (\$143.00) | 1107F16875: CR: 0807F00494:<br>Reviewed and finalized revenue documentation for posting to quickplace database.  |
| 8/16/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | 1.1   | \$140.00 | \$154.00   | 1107F17004: RE: 0807F00494:<br>Reviewed and finalized revenue documentation for posting to quickplace database.  |
| 8/16/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F16838: CR: 0807F00119:<br>Weekly SOX update meeting with D. Bayles & K. St. Romain (both Delphi) and S. Herbst (PwC).   |
| 8/16/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance (US use only) | -0.4  | \$260.00 | (\$104.00) | 1107F16839: CR: 0807F00120:<br>Pension remediation status discussion with R. Smithson (Delphi SOX).  |
| 8/16/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | -1.4  | \$260.00 | (\$364.00) | 1107F16840: CR: 0807F00121:<br>Debrief with S. Herbst (PwC) on weekly SOX update meeting including next steps.   |

| Date      | Name         | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F16841: CR: 0807F00122: Meeting with Carol Rhodes (Delphi internal control manager) regarding testing status for Powertrain division.                        |
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F16842: CR: 0807F00158: Prep for weekly SOX update meeting with S. Herbst (PwC).   |
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F16967: RE: 0807F00119: Weekly SOX update meeting with D. Bayles & K. St. Romain (both Delphi) and S. Herbst (PwC).  |
| 8/16/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | 0.4   | \$280.00 | \$112.00   | 1107F16968: RE: 0807F00120: Pension remediation status discussion with R. Smithson (Delphi SOX).   |
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | 1.4   | \$280.00 | \$392.00   | 1107F16969: RE: 0807F00121: Debrief with S. Herbst (PwC) on weekly SOX update meeting including next steps.  |
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F16970: RE: 0807F00122: Meeting with Carol Rhodes (Delphi internal control manager) regarding testing status for Powertrain division.                        |
| 8/16/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F16971: RE: 0807F00158: Prep for weekly SOX update meeting with S. Herbst (PwC).   |
| 8/16/2007 | Dada, Kolade | Sr Associate | United States | Validation (US staff use only)      | -7.7  | \$120.00 | (\$924.00) | 1107F16783: CR: 0807F02441: Documented the tracing of the provision for billing adjustment to the applicable sales accounts for TB 00123.                        |
| 8/16/2007 | Dada, Kolade | Sr Associate | United States | Validation (US staff use only)      | -0.4  | \$120.00 | (\$48.00)  | 1107F16784: CR: 0807F02442: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template. |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/16/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 7.7   | \$130.00 | \$1,001.00 | 1107F16912: RE: 0807F02441: Documented the tracing of the provision for billing adjustment to the applicable sales accounts for TB 00123.                        |
| 8/16/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 0.4   | \$130.00 | \$52.00    | 1107F16913: RE: 0807F02442: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template. |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.4  | \$180.00 | (\$72.00)  | 1107F16860: CR: 0807F00539: Delphi Weekly Status Call with PwC Managers & Staff.   |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.7  | \$180.00 | (\$126.00) | 1107F16861: CR: 0807F00540: Creation of Delphi/PwC weekly status reports.  |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.0  | \$180.00 | (\$180.00) | 1107F16862: CR: 0807F00541: Project Quality Assurance.   |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.5  | \$180.00 | (\$90.00)  | 1107F16863: CR: 0807F00542: Conversation with P. Navarro about engagement management closing procedures for 2006.  |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -4.5  | \$180.00 | (\$810.00) | 1107F16864: CR: 0807F00543: Engagement management closing procedures for 2006.   |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.0  | \$180.00 | (\$180.00) | 1107F16865: CR: 0807F00544: Project Management Transition Meeting.   |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F16989: RE: 0807F00539: Delphi Weekly Status Call with PwC Managers & Staff.   |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 0.7   | \$190.00 | \$133.00   | 1107F16990: RE: 0807F00540: Creation of Delphi/PwC weekly status reports.  |
| 8/16/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 1.0   | \$190.00 | \$190.00   | 1107F16991: RE: 0807F00541: Project Quality Assurance.   |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/16/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F16992: RE: 0807F00542: Conversation with P. Navarro about engagement management closing procedures for 2006.  |
| 8/16/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 4.5   | \$190.00 | \$855.00   | 1107F16993: RE: 0807F00543: Engagement management closing procedures for 2006.   |
| 8/16/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 1.0   | \$190.00 | \$190.00   | 1107F16994: RE: 0807F00544: Project Management Transition Meeting.   |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -2.4  | \$95.00  | (\$228.00) | 1107F16857: CR: 0807F00381: Researched and reviewed SOX project documentation for file retention..   |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F16858: CR: 0807F00382: E-mail and correspondence related to SOX project.  |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F16859: CR: 0807F00383: Review discussion of SOX documents for file retention with S Herbst and S Franklin (PwC).  |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 2.4   | \$105.00 | \$252.00   | 1107F16986: RE: 0807F00381: Researched and reviewed SOX project documentation for file retention..   |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F16987: RE: 0807F00382: E-mail and correspondence related to SOX project.  |
| 8/16/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F16988: RE: 0807F00383: Review discussion of SOX documents for file retention with S Herbst and S Franklin (PwC).  |
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F16878: CR: 0807F01866: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.6  | \$130.00 | (\$338.00) | 1107F16879: CR: 0807F01867: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -0.6  | \$130.00 | (\$78.00)  | 1107F16880: CR: 0807F01868: Review of Manual Verficiation Documentation completed by the Associate.  |
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.2   | \$140.00 | \$448.00   | 1107F17007: RE: 0807F01866: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.6   | \$140.00 | \$364.00   | 1107F17008: RE: 0807F01867: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/16/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 0.6   | \$140.00 | \$84.00    | 1107F17009: RE: 0807F01868: Review of Manual Verficiation Documentation completed by the Associate.  |
| 8/16/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F16813: CR: 0907F05559: Interview with Mr. Schrödel (ICC) concerning SOD   |
| 8/16/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F16814: CR: 0907F05560: Interview with Mr. Schwarz (Purchasing) concerning Expdenditure controls   |
| 8/16/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F16815: CR: 0907F05561: Documentation of tested controls   |
| 8/16/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F16816: CR: 0907F05562: Preparation of the testing and various discussions with the team   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16942: RE: 0907F05559: Interview with Mr. Schrödel (ICC) concerning SOD                        |
| 8/16/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F16943: RE: 0907F05560: Interview with Mr. Schwarz (Purchasing) concerning Expenditure controls |
| 8/16/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F16944: RE: 0907F05561: Documentation of tested controls  |
| 8/16/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00   | 1107F16945: RE: 0907F05562: Preparation of the testing and various discussions with the team        |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F16776: CR: 0807F01178: Meet with Colleen Aquino(Delphi).                                       |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16777: CR: 0807F01179: Tested samples for Expenditure cycle.                                   |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F16778: CR: 0807F01180: Tested samples for Expenditure cycle.                                   |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16779: CR: 0807F01181: Documented test results.  |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F16780: CR: 0807F01182: Documented test results.  |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F16781: CR: 0807F01183: Tested samples for Expenditure cycle.                                   |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F16782: CR: 0807F01184: Documented test results.  |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F16905: RE: 0807F01178: Meet with Colleen Aquino(Delphi).                                       |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F16906: RE: 0807F01179: Tested samples for Expenditure cycle.                                   |
| 8/16/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F16907: RE: 0807F01180: Tested samples for Expenditure cycle.                                   |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F16908: RE: 0807F01181: Documented test results.  |
| 8/16/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F16909: RE: 0807F01182: Documented test results.  |
| 8/16/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F16910: RE: 0807F01183: Tested samples for Expenditure cycle.   |
| 8/16/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F16911: RE: 0807F01184: Documented test results.  |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F16801: CR: 0907F05547: Financial Reporting: validation testing and documentation                     |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F16802: CR: 0907F05548: Financial Reporting: verification of results validation testing with assessor |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16803: CR: 0907F05549: Financial Reporting: documentation and binder preparation                     |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F16804: CR: 0907F05550: Revenue: validation testing and documentation                                 |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16805: CR: 0907F05551: Revenue: verification of results validation testing with assessor             |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F16806: CR: 0907F05552: Revenue: documentation and binder preparation                                 |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F16930: RE: 0907F05547: Financial Reporting: validation testing and documentation                     |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F16931: RE: 0907F05548: Financial Reporting: verification of results validation testing with assessor |



| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16932: RE: 0907F05549: Financial Reporting: documentation and binder preparation                                  |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F16933: RE: 0907F05550: Revenue: validation testing and documentation  |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16934: RE: 0907F05551: Revenue: verification of results validation testing with assessor                          |
| 8/16/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F16935: RE: 0907F05552: Revenue: documentation and binder preparation  |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F16849: CR: 0907F05526: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F16850: CR: 0907F05527: Prepared for weekly SOX update meeting with S. Brown (PwC)                                 |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16851: CR: 0907F05528: SOX Core Team Update Meeting w/ S. Brown, D. Orf, B. Decker, K. Van Gorder (PwC)           |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16852: CR: 0907F05529: Meeting with SOX IT Managers to discuss SOD roles and responsibilities w/ D. Wojdyla (PwC) |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F16853: CR: 0907F05530: 'Debrief with S. Brown (PwC) on weekly SOX update meeting including next steps             |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F16978: RE: 0907F05526: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/16/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F16979: RE: 0907F05527: Prepared for weekly SOX update meeting with S. Brown (PwC)                                 |

| Date      | Name            | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/16/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F16980: RE: 0907F05528: SOX Core Team Update Meeting w/ S. Brown, D. Orf, B. Decker, K. Van Gorder (PwC)   |
| 8/16/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F16981: RE: 0907F05529: Meeting with SOX IT Managers to discuss SOD roles and responsibilities w/ D. Wojdyla (PwC)                                 |
| 8/16/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | 1.5   | \$280.00 | \$420.00   | 1107F16982: RE: 0907F05530: 'Debrief with S. Brown (PwC) on weekly SOX update meeting including next steps   |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16758: CR: 0807F00614: FR-D1, E1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16759: CR: 0807F00615: FR-F1, H1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16760: CR: 0807F00616: FR-F4, A4: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -2.0  | \$95.00  | (\$190.00) | 1107F16761: CR: 0807F00617: FR-A1: Tie out documentation and create binder for control testing.  |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -1.0  | \$95.00  | (\$95.00)  | 1107F16762: CR: 0807F00618: FR-B1: Complete validation testing and rationale.  |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -0.5  | \$95.00  | (\$47.50)  | 1107F16763: CR: 0807F00619: FR-C1: Discuss with E&S personnel operation and procedures underlying the control.   |
| 8/16/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)   | -0.5  | \$95.00  | (\$47.50)  | 1107F16764: CR: 0807F00620: FR-C1: Document conclusions.   |

| Date      | Name           | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F16765: CR: 0807F00621: FR-E1: Discussed with E&S personnel, ensured no such memos had been created this year, documented in template.             |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16887: RE: 0807F00614: FR-D1, E1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16888: RE: 0807F00615: FR-F1, H1: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16889: RE: 0807F00616: FR-F4, A4: Noted that these controls did not need to be tested at E&S; documented in control section, as well as summary.. |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 2.0   | \$105.00 | \$210.00   | 1107F16890: RE: 0807F00617: FR-A1: Tie out documentation and create binder for control testing.  |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16891: RE: 0807F00618: FR-B1: Complete validation testing and rationale.  |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F16892: RE: 0807F00619: FR-C1: Discuss with E&S personnel operation and procedures underlying the control.   |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F16893: RE: 0807F00620: FR-C1: Document conclusions.   |
| 8/16/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F16894: RE: 0807F00621: FR-E1: Discussed with E&S personnel, ensured no such memos had been created this year, documented in template.             |
| 8/16/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16817: CR: 0907F05563: Inquiry with finance clerk about Fixed asset disposal.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -1.5  | \$130.00 | (\$195.00) | 1107F16818: CR: 0907F05564: Inquiry with finance clerk about CWIP  |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -1.1  | \$130.00 | (\$143.00) | 1107F16819: CR: 0907F05565: Inquiry with finance clerk about FA inventory.                                 |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -2.6  | \$130.00 | (\$338.00) | 1107F16820: CR: 0907F05566: Verification and documentation of information received about Fixed Asset Cycle |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$145.00 | \$319.00   | 1107F16946: RE: 0907F05563: Inquiry with finance clerk about Fixed asset disposal.                         |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.5   | \$145.00 | \$217.50   | 1107F16947: RE: 0907F05564: Inquiry with finance clerk about CWIP  |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.1   | \$145.00 | \$159.50   | 1107F16948: RE: 0907F05565: Inquiry with finance clerk about FA inventory.                                 |
| 8/16/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.6   | \$145.00 | \$377.00   | 1107F16949: RE: 0907F05566: Verification and documentation of information received about Fixed Asset Cycle |
| 8/16/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.6  | \$165.00 | (\$759.00) | 1107F16785: CR: 0907F05514: Thermal audit engagement management (revenue workpaper review).                |
| 8/16/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.7  | \$165.00 | (\$610.50) | 1107F16786: CR: 0907F05515: Thermal audit engagement management (testwork recommendations).                |
| 8/16/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.6   | \$180.00 | \$828.00   | 1107F16914: RE: 0907F05514: Thermal audit engagement management (revenue workpaper review).                |
| 8/16/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.7   | \$180.00 | \$666.00   | 1107F16915: RE: 0907F05515: Thermal audit engagement management (testwork recommendations).                |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | -1.0  | \$120.00 | (\$120.00) | 1107F16835: CR: 0907F05581: Discussed the control activity with Bharat and Manish (PwC)   |
| 8/16/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.0   | \$130.00 | \$130.00   | 1107F16964: RE: 0907F05581: Discussed the control activity with Bharat and Manish (PwC)   |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00  | (\$19.00)  | 1107F16768: CR: 0807F00707: Phone conversation with A Johnson (Delphi) about obtaining payroll registers for employees at the plant locations, Lockport and Vanadalia.. |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.1  | \$95.00  | (\$9.50)   | 1107F16769: CR: 0807F00708: Phone conversation with S Swanson (Delphi) about obtaining payroll registers for employees at the plant locations, Lockport and Vanadalia.. |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00  | (\$19.00)  | 1107F16770: CR: 0807F00709: Phone conversation with S Hayes (Delphi) about Employee Cost Control Activity A2 (modified due to char max - see original entry).           |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F16771: CR: 0807F00710: Perform testing of Inventory Control Activity A2..  |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16772: CR: 0807F00711: Perform testing of Inventory Control Activity G5..  |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F16773: CR: 0807F00712: Meeting with D Conlon (Delphi) about Inventory Control Activity A2 and G5..   |
| 8/16/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F16774: CR: 0807F00713: Meeting with K Dada about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.       |

| Date      | Name     | Position  | Work Country  | Task Code                      | Hours | Rate     | Total     | Description  |
|-----------|----------|-----------|---------------|--------------------------------|-------|----------|-----------|--|
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50) | 1107F16775: CR: 0807F00714: Meeting with K Dada about Inventory Control Activity A2 and G5 after clarifying some points with D Conlon (Delphi) who was in charge of the control activity.. |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00   | 1107F16897: RE: 0807F00707: Phone conversation with A Johnson (Delphi) about obtaining payroll registers for employees at the plant locations, Lockport and Vanadalia..                    |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.1   | \$105.00 | \$10.50   | 1107F16898: RE: 0807F00708: Phone conversation with S Swanson (Delphi) about obtaining payroll registers for employees at the plant locations, Lockport and Vanadalia..                    |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.2   | \$105.00 | \$21.00   | 1107F16899: RE: 0807F00709: Phone conversation with S Hayes (Delphi) about Employee Cost Control Activity A2 (modified due to char max - see original entry).                              |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00  | 1107F16900: RE: 0807F00710: Perform testing of Inventory Control Activity A2..   |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00  | 1107F16901: RE: 0807F00711: Perform testing of Inventory Control Activity G5..   |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50   | 1107F16902: RE: 0807F00712: Meeting with D Conlon (Delphi) about Inventory Control Activity A2 and G5..  |
| 8/16/2007 | Lim, Jay | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00   | 1107F16903: RE: 0807F00713: Meeting with K Dada about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.                          |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/16/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.5   | \$105.00 | \$52.50    | 1107F16904: RE: 0807F00714: Meeting with K Dada about Inventory Control Activity A2 and G5 after clarifying some points with D Conlon (Delphi) who was in charge of the control activity.. |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.1  | \$120.00 | (\$132.00) | 1107F16844: CR: 0807F00871: Joined weekly update call with PwC International validation teams and PwC Core Team. Discussed risks and issues to update milestone chart.                     |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.5  | \$120.00 | (\$180.00) | 1107F16845: CR: 0807F00872: Provided updated milestone chart to Core Team to be discussed with Delphi SOX Team.  |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.2  | \$120.00 | (\$144.00) | 1107F16846: CR: 0807F00873: Followed up status of update of the affiliates list for Delphi.  |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.5  | \$120.00 | (\$60.00)  | 1107F16847: CR: 0807F00874: Conversation with Jenae Eckroth about engagement management closing procedures for 2006.   |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.3  | \$120.00 | (\$276.00) | 1107F16848: CR: 0807F00875: Met with Bill Schulze to determine people at each site responsible for helping PwC with the review of 2007 issues for out of scope sites.                      |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.1   | \$130.00 | \$143.00   | 1107F16973: RE: 0807F00871: Joined weekly update call with PwC International validation teams and PwC Core Team. Discussed risks and issues to update milestone chart.                     |
| 8/16/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.5   | \$130.00 | \$195.00   | 1107F16974: RE: 0807F00872: Provided updated milestone chart to Core Team to be discussed with Delphi SOX Team.  |

| Date      | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/16/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 1.2   | \$130.00 | \$156.00   | 1107F16975: RE: 0807F00873: Followed up status of update of the affiliates list for Delphi.   |
| 8/16/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 0.5   | \$130.00 | \$65.00    | 1107F16976: RE: 0807F00874: Conversation with Jenae Eckroth about engagement management closing procedures for 2006.  |
| 8/16/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 2.3   | \$130.00 | \$299.00   | 1107F16977: RE: 0807F00875: Met with Bill Schulze to determine people at each site responsible for helping PwC with the review of 2007 issues for out of scope sites. |
| 8/16/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -3.2  | \$280.00 | (\$896.00) | 1107F16843: CR: 0807F00279: Updated project finances to modularize code and provide specific instruction for transition.  |
| 8/16/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 3.2   | \$295.00 | \$944.00   | 1107F16972: RE: 0807F00279: Updated project finances to modularize code and provide specific instruction for transition.  |
| 8/16/2007 | Osterman, Scott  | Director     | United States | Project Management               | -2.1  | \$360.00 | (\$756.00) | 1107F16881: CR: 0807F01284: Follow up discussion with A. Bianco on security redesign status.  |
| 8/16/2007 | Osterman, Scott  | Director     | United States | Project Management               | 2.1   | \$380.00 | \$798.00   | 1107F17010: RE: 0807F01284: Follow up discussion with A. Bianco on security redesign status.  |
| 8/16/2007 | Parakh, Siddarth | Manager      | United States | Project Management               | -3.8  | \$165.00 | (\$627.00) | 1107F16876: CR: 0807F01316: Development of PG2 issues recommendations for discussion with management..  |
| 8/16/2007 | Parakh, Siddarth | Manager      | United States | Project Management               | -2.7  | \$165.00 | (\$445.50) | 1107F16877: CR: 0807F01317: Continued Development of PG2 issues recommendations for discussion with management..  |



| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Parakh, Siddarth  | Manager      | United States | Project Management                  | 3.8   | \$180.00 | \$684.00   | 1107F17005: RE: 0807F01316: Development of PG2 issues recommendations for discussion with management..  |
| 8/16/2007 | Parakh, Siddarth  | Manager      | United States | Project Management                  | 2.7   | \$180.00 | \$486.00   | 1107F17006: RE: 0807F01317: Continued Development of PG2 issues recommendations for discussion with management..  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F16828: CR: 0907F05574: Conducted an process understanding for the control activity EX -C1 with Accounts Executive - Pradeep Kumar (Delphi) for areas pertaining to Cash GRN report and GRN Vs Gate Entry reconciliation. |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F16829: CR: 0907F05575: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                      |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.5  | \$60.00  | (\$30.00)  | 1107F16830: CR: 0907F05576: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.0  | \$60.00  | (\$120.00) | 1107F16831: CR: 0907F05577: Reviewed and documented the samples provided for control EX -E2   |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.9  | \$60.00  | (\$56.00)  | 1107F16832: CR: 0907F05578: Conducted an process understanding for the control activity EX -C1 with PC&L executive and Financial Controller for MIT report  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.1  | \$60.00  | (\$124.00) | 1107F16833: CR: 0907F05579: Reviewed and documented the samples provided for control EX -C1   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total     | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|-----------|--|
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00) | 1107F16834: CR: 0907F05580:<br>Reviewed and documented the samples provided for control EX -C1. Discussed the control activity with Chandru and Manish.  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25   | 1107F16957: RE: 0907F05574:<br>Conducted an process understanding for the control activity EX -C1 with Accounts Executive - Pradeep Kumar (Delphi) for areas pertaining to Cash GRN report and GRN Vs Gate Entry reconciliation. |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25   | 1107F16958: RE: 0907F05575: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                         |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.5   | \$65.00 | \$32.50   | 1107F16959: RE: 0907F05576:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.0   | \$65.00 | \$130.00  | 1107F16960: RE: 0907F05577:<br>Reviewed and documented the samples provided for control EX -E2   |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.9   | \$65.00 | \$60.67   | 1107F16961: RE: 0907F05578:<br>Conducted an process understanding for the control activity EX -C1 with PC&L executive and Financial Controller for MIT report  |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.1   | \$65.00 | \$134.33  | 1107F16962: RE: 0907F05579:<br>Reviewed and documented the samples provided for control EX -C1   |
| 8/16/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00   | 1107F16963: RE: 0907F05580:<br>Reviewed and documented the samples provided for control EX -C1. Discussed the control activity with Chandru and Manish.  |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F16795: CR: 0907F05541: E-Mail communication with PwC US  |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F16796: CR: 0907F05542: Conference Call with PwC US Team  |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -1.1  | \$200.00 | (\$220.00) | 1107F16797: CR: 0907F05543: Binder Review Inv Cycle   |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F16798: CR: 0907F05544: Binder Review Rev. Cycle  |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F16924: RE: 0907F05541: E-Mail communication with PwC US  |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F16925: RE: 0907F05542: Conference Call with PwC US Team  |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 1.1   | \$215.00 | \$236.50   | 1107F16926: RE: 0907F05543: Binder Review Inv Cycle   |
| 8/16/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F16927: RE: 0907F05544: Binder Review Rev. Cycle  |
| 8/16/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -3.3  | \$200.00 | (\$660.00) | 1107F16799: CR: 0907F05545: RE cycle: Testing sample sizes of shipments not invoiced, rebilling, system errors during order processing, |
| 8/16/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F16800: CR: 0907F05546: FR cycle: Interview Mr. Drews regarding non-routine transactions and documentation                          |
| 8/16/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 3.3   | \$215.00 | \$709.50   | 1107F16928: RE: 0907F05545: RE cycle: Testing sample sizes of shipments not invoiced, rebilling, system errors during order processing, |
| 8/16/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F16929: RE: 0907F05546: FR cycle: Interview Mr. Drews regarding non-routine transactions and documentation                          |
| 8/16/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F16807: CR: 0907F05553: cycle fixed assets: documentation of results  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F16808: CR: 0907F05554: cycle fixed assets: dicussion with the local ICC                  |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16809: CR: 0907F05555: cycle fixed assets: documentation of the results                  |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16810: CR: 0907F05556: cycle fixed assets: discussion with one contact person            |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F16811: CR: 0907F05557: cycle fixed assets: documenting result and preparing the binder   |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16812: CR: 0907F05558: preparing the binders   |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F16936: RE: 0907F05553: cycle fixed assets: documentation of results                      |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F16937: RE: 0907F05554: cycle fixed assets: dicussion with the local ICC                  |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F16938: RE: 0907F05555: cycle fixed assets: documentation of the results                  |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16939: RE: 0907F05556: cycle fixed assets: discussion with one contact person            |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F16940: RE: 0907F05557: cycle fixed assets: documenting result and preparing the binder   |
| 8/16/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16941: RE: 0907F05558: preparing the binders   |
| 8/16/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -3.4  | \$110.00 | (\$374.00) | 1107F16866: CR: 0807F00974: Conference call with Trintech regarding our CARS software issues. |

| Date      | Name              | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/16/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | -2.7  | \$110.00 | (\$297.00) | 1107F16867: CR: 0807F00975:<br>Account maintenance in CARS.  |
| 8/16/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | -2.3  | \$110.00 | (\$253.00) | 1107F16868: CR: 0807F00976:<br>Documenting and passing on to C<br>Adams (Delphi) the to do list for the<br>upcoming week.                      |
| 8/16/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 3.4   | \$120.00 | \$408.00   | 1107F16995: RE: 0807F00974:<br>Conference call with Trintech regarding<br>our CARS software issues.  |
| 8/16/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.7   | \$120.00 | \$324.00   | 1107F16996: RE: 0807F00975:<br>Account maintenance in CARS.  |
| 8/16/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.3   | \$120.00 | \$276.00   | 1107F16997: RE: 0807F00976:<br>Documenting and passing on to C<br>Adams (Delphi) the to do list for the<br>upcoming week.                      |
| 8/16/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -3.4  | \$130.00 | (\$442.00) | 1107F16872: CR: 0807F00211:<br>Working on the documentation for<br>Application Control EX-A4<br>(Expenditures/ SAP instance P04).              |
| 8/16/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -2.7  | \$130.00 | (\$351.00) | 1107F16873: CR: 0807F00212:<br>Continued Working on the<br>documentation for Application Control<br>EX-A4 (Expenditures/ SAP instance<br>P04). |
| 8/16/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -2.1  | \$130.00 | (\$273.00) | 1107F16874: CR: 0807F00213:<br>Working on the documentation for<br>Application Control EX-B7<br>(Expenditures/ SAP instance P04).              |
| 8/16/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | 3.4   | \$140.00 | \$476.00   | 1107F17001: RE: 0807F00211:<br>Working on the documentation for<br>Application Control EX-A4<br>(Expenditures/ SAP instance P04).              |
| 8/16/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | 2.7   | \$140.00 | \$378.00   | 1107F17002: RE: 0807F00212:<br>Continued Working on the<br>documentation for Application Control<br>EX-A4 (Expenditures/ SAP instance<br>P04). |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                         | 2.1   | \$140.00 | \$294.00   | 1107F17003: RE: 0807F00213: Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04). |
| 8/16/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -0.9  | \$250.00 | (\$225.00) | 1107F16836: CR: 0907F05582: Conference call with the US Team to discuss finding about costs.                             |
| 8/16/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -1.2  | \$250.00 | (\$300.00) | 1107F16837: CR: 0907F05583: Researching Delphi accounting policies to confirm finding about costs.                       |
| 8/16/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 0.9   | \$265.00 | \$238.50   | 1107F16965: RE: 0907F05582: Conference call with the US Team to discuss finding about costs.                             |
| 8/16/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 1.2   | \$265.00 | \$318.00   | 1107F16966: RE: 0907F05583: Researching Delphi accounting policies to confirm finding about costs.                       |
| 8/16/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | -4.1  | \$120.00 | (\$492.00) | 1107F16766: CR: 0907F05592: Rebill: 0807F01046: Expenditure testing and follow up.                                       |
| 8/16/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | -4.4  | \$120.00 | (\$528.00) | 1107F16767: CR: 0907F05593: Rebill: 0807F01047: Expenditure testing and follow up.                                       |
| 8/16/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 4.1   | \$130.00 | \$533.00   | 1107F16895: RE: 0907F05592: Rebill: 0807F01046: Expenditure testing and follow up.                                       |
| 8/16/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | 4.4   | \$130.00 | \$572.00   | 1107F16896: RE: 0907F05593: Rebill: 0807F01047: Expenditure testing and follow up.                                       |
| 8/16/2007 | Tiemann, Claudia    | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F16787: CR: 0907F05533: Administration: Conference Call with PwC US  |
| 8/16/2007 | Tiemann, Claudia    | Associate    | Germany       | Validation (Foreign staff use only) | -2.4  | \$130.00 | (\$312.00) | 1107F16788: CR: 0907F05534: Account reconciliations for all cycle: Discussion with ICC regarding third party review.     |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16789: CR: 0907F05535: Inventory: Call with assessor in Neumarkt regarding IN-E1  |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16790: CR: 0907F05536: Fixed Assets: Call with assessor in Gummersbach  |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F16791: CR: 0907F05537: Administration: Binder preparation   |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F16792: CR: 0907F05538: Account reconciliations for all cycles: Preparation of control activity and description of site specific control |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F16793: CR: 0907F05539: Account reconciliations for all cycles: Testing site specific control and documenting test results               |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F16794: CR: 0907F05540: Expenditure: Discussion with ICC regarding EX-II   |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F16916: RE: 0907F05533: Administration: Conference Call with PwC US  |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 2.4   | \$145.00 | \$348.00   | 1107F16917: RE: 0907F05534: Account reconciliations for all cycle: Discussion with ICC regarding third party review.                         |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16918: RE: 0907F05535: Inventory: Call with assessor in Neumarkt regarding IN-E1  |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16919: RE: 0907F05536: Fixed Assets: Call with assessor in Gummersbach  |
| 8/16/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F16920: RE: 0907F05537: Administration: Binder preparation   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F16921: RE: 0907F05538:<br>Account reconciliations for all cycles:<br>Preparation of control activity and<br>description of site specific control |
| 8/16/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F16922: RE: 0907F05539:<br>Account reconciliations for all cycles:<br>Testing site specific control and<br>documenting test results               |
| 8/16/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F16923: RE: 0907F05540:<br>Expenditure: Discussion with ICC<br>regarding EX-II  |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16854: CR: 0907F05587: Rebill:<br>0807F00785: Delphi Weekly Status<br>Call (PwC Managers & Staff).   |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16855: CR: 0907F05588: Rebill:<br>0807F00786: SOX Core Team Update<br>Meeting.   |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F16856: CR: 0907F05589: Rebill:<br>0807F00788: Delphi / PwC Weekly<br>Status Update & Discussion with David<br>Bayles (Delphi).                   |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F16983: RE: 0907F05587: Rebill:<br>0807F00785: Delphi Weekly Status<br>Call (PwC Managers & Staff).   |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F16984: RE: 0907F05588: Rebill:<br>0807F00786: SOX Core Team Update<br>Meeting.   |
| 8/16/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F16985: RE: 0907F05589: Rebill:<br>0807F00788: Delphi / PwC Weekly<br>Status Update & Discussion with David<br>Bayles (Delphi).                   |
| 8/16/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.6  | \$95.00  | (\$342.00) | 1107F16869: CR: 0807F01364:<br>Review Manually Calculated audit<br>project files for variance explanations.   |



| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -3.8  | \$95.00  | (\$361.00) | 1107F16870: CR: 0807F01365: Continued Review Manually Calculated audit project files for variance explanations.                             |
| 8/16/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F16871: CR: 0807F01366: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects. |
| 8/16/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.6   | \$105.00 | \$378.00   | 1107F16998: RE: 0807F01364: Review Manually Calculated audit project files for variance explanations.                                       |
| 8/16/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.8   | \$105.00 | \$399.00   | 1107F16999: RE: 0807F01365: Continued Review Manually Calculated audit project files for variance explanations.                             |
| 8/16/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F17000: RE: 0807F01366: Meeting with G Kimpan (Delphi) to give an update on the flowbacks audit and manually calculated audit projects. |
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.3  | \$95.00  | (\$218.50) | 1107F16755: CR: 0807F00460: Document inventory reconciliation control after follow up questions.  |
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F16756: CR: 0807F00461: Discuss inventory sales reconciliations with Chuck Riedl, Internal Control, Delphi.                             |
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.5  | \$95.00  | (\$237.50) | 1107F16757: CR: 0807F00462: Walk through and document revenue controls related to double shipments of inventory.                            |
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 2.3   | \$105.00 | \$241.50   | 1107F16884: RE: 0807F00460: Document inventory reconciliation control after follow up questions.  |
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F16885: RE: 0807F00461: Discuss inventory sales reconciliations with Chuck Riedl, Internal Control, Delphi.                             |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/16/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 2.5   | \$105.00 | \$262.50   | 1107F16886: RE: 0807F00462: Walk through and document revenue controls related to double shipments of inventory.                      |
| 8/16/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | -0.5  | \$260.00 | (\$130.00) | 1107F16882: CR: 0807F00350: Internal PwC team call.   |
| 8/16/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | -1.0  | \$260.00 | (\$260.00) | 1107F16883: CR: 0807F00351: Meeting with Shannon Herbst and Manish Zaveri to discuss SoD.   |
| 8/16/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | 0.5   | \$280.00 | \$140.00   | 1107F17011: RE: 0807F00350: Internal PwC team call.   |
| 8/16/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | 1.0   | \$280.00 | \$280.00   | 1107F17012: RE: 0807F00351: Meeting with Shannon Herbst and Manish Zaveri to discuss SoD.   |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -1.8  | \$50.00  | (\$87.50)  | 1107F17077: CR: 0907F05667: Discussed the control testing with Chandru pertaining to Employee Cost                                    |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -4.3  | \$50.00  | (\$212.50) | 1107F17078: CR: 0907F05668: Reviewed and documented the samples provided for control EC -B2   |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -1.3  | \$50.00  | (\$62.50)  | 1107F17079: CR: 0907F05669: Discussed the control testing with CFO and Financial Controller   |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Planning (Foreign staff use only)   | -0.8  | \$50.00  | (\$37.50)  | 1107F17080: CR: 0907F05670: Preparing the status report, deficiency tracker .Conference call with Kimberly Span for the weekly update |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | 1.8   | \$55.00  | \$96.25    | 1107F17187: RE: 0907F05667: Discussed the control testing with Chandru pertaining to Employee Cost                                    |
| 8/17/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | 4.3   | \$55.00  | \$233.75   | 1107F17188: RE: 0907F05668: Reviewed and documented the samples provided for control EC -B2   |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/17/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.3   | \$55.00  | \$68.75    | 1107F17189: RE: 0907F05669: Discussed the control testing with CFO and Financial Controller   |
| 8/17/2007 | Agarwal, Manish | Associate    | India         | Planning (Foreign staff use only)   | 0.8   | \$55.00  | \$41.25    | 1107F17190: RE: 0907F05670: Preparing the status report, deficiency tracker .Conference call with Kimberly Span for the weekly update                               |
| 8/17/2007 | Bann, Courtney  | Associate    | United States | IT Administration                   | -1.5  | \$110.00 | (\$165.00) | 1107F17120: CR: 0807F01487: I participated in the IT Coordinators call on Jamshid's behalf.   |
| 8/17/2007 | Bann, Courtney  | Associate    | United States | IT Administration                   | 1.5   | \$120.00 | \$180.00   | 1107F17230: RE: 0807F01487: I participated in the IT Coordinators call on Jamshid's behalf.   |
| 8/17/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F17092: CR: 0807F00123: SOX update discussion on forecast and status with M. Peterson (PwC).  |
| 8/17/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F17202: RE: 0807F00123: SOX update discussion on forecast and status with M. Peterson (PwC).  |
| 8/17/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.4  | \$120.00 | (\$48.00)  | 1107F17039: CR: 0807F02437: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.    |
| 8/17/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.2  | \$120.00 | (\$24.00)  | 1107F17040: CR: 0807F02438: Discussed Interior's process relating to fixed asset impairment with Mark Maciejewski (Delphi AHG).                                     |
| 8/17/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -7.5  | \$120.00 | (\$900.00) | 1107F17041: CR: 0807F02439: Documented delphi thermal and interiors management 15 key controls, as they relate to all fixed assets control testing being performed. |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/17/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | -0.5  | \$120.00 | (\$60.00)  | 1107F17042: CR: 0807F02440: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.    |
| 8/17/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 0.4   | \$130.00 | \$52.00    | 1107F17149: RE: 0807F02437: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.    |
| 8/17/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 0.2   | \$130.00 | \$26.00    | 1107F17150: RE: 0807F02438: Discussed Interior's process relating to fixed asset impairment with Mark Maciejewski (Delphi AHG).                                     |
| 8/17/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 7.5   | \$130.00 | \$975.00   | 1107F17151: RE: 0807F02439: Documented delphi thermal and interiors management 15 key controls, as they relate to all fixed assets control testing being performed. |
| 8/17/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 0.5   | \$130.00 | \$65.00    | 1107F17152: RE: 0807F02440: Meeting with J Lim about Employee Cost Control Activity A2 since the Test Procedures changed in the most recent Validation Template.    |
| 8/17/2007 | Doherty, Lisa  | Associate    | United States | Project management (US use only) | 6.5   | \$105.00 | \$682.50   | 1107F25987: Resource allocation review process.   |
| 8/17/2007 | Eckroth, Jenae | Associate    | United States | Delphi - Travel                  | -2.3  | \$180.00 | (\$405.00) | 1107F17043: CR: 0807F00548: Travel from Troy, Michigan to Cedar Rapids, Iowa (4.5hrs * 50%).  |
| 8/17/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.0  | \$180.00 | (\$180.00) | 1107F17096: CR: 0807F00545: Project Management Transition discussion with R. Shehi.   |
| 8/17/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.4  | \$180.00 | (\$72.00)  | 1107F17097: CR: 0807F00546: Time Tracker Approvals.   |
| 8/17/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.7  | \$180.00 | (\$126.00) | 1107F17098: CR: 0807F00547: Engagement management closing procedures for 2006.  |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/17/2007 | Eckroth, Jenae      | Associate    | United States | Delphi - Travel                  | 2.3   | \$190.00 | \$427.50   | 1107F17153: RE: 0807F00548: Travel from Troy, Michigan to Cedar Rapids, Iowa (4.5hrs * 50%).   |
| 8/17/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 1.0   | \$190.00 | \$190.00   | 1107F17206: RE: 0807F00545: Project Management Transition discussion with R. Shehi.  |
| 8/17/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F17207: RE: 0807F00546: Time Tracker Approvals.  |
| 8/17/2007 | Eckroth, Jenae      | Associate    | United States | Project management (US use only) | 0.7   | \$190.00 | \$133.00   | 1107F17208: RE: 0807F00547: Engagement management closing procedures for 2006.   |
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -4.3  | \$130.00 | (\$559.00) | 1107F17116: CR: 0807F01869: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.3  | \$130.00 | (\$299.00) | 1107F17117: CR: 0807F01870: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -0.5  | \$130.00 | (\$65.00)  | 1107F17118: CR: 0807F01871: Adjustment of Project plan and documentation of project status.  |
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 4.3   | \$140.00 | \$602.00   | 1107F17226: RE: 0807F01869: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 2.3   | \$140.00 | \$322.00   | 1107F17227: RE: 0807F01870: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 0.5   | \$140.00 | \$70.00    | 1107F17228: RE: 0807F01871: Adjustment of Project plan and documentation of project status.  |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F17064: CR: 0907F05654: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).                 |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F17065: CR: 0907F05655: Status Meeting with Mr. Humbeck (Finance Manager Europe)   |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F17066: CR: 0907F05656: Documentation of the results of the status meeting; Preparation of further testing                     |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17067: CR: 0907F05657: Conference call and update with Delphi Wuppertal team  |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F17174: RE: 0907F05654: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).                 |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F17175: RE: 0907F05655: Status Meeting with Mr. Humbeck (Finance Manager Europe)   |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F17176: RE: 0907F05656: Documentation of the results of the status meeting; Preparation of further testing                     |
| 8/17/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17177: RE: 0907F05657: Conference call and update with Delphi Wuppertal team  |
| 8/17/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F17029: CR: 0807F01185: Meet with the Business Analyst(Delphi - T&I) J King to gain understanding about rebate review process. |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17030: CR: 0807F01186: Talked to Becky Klob (Delphi ) to inquire about JV authorization policy for Delphi-T&I.                        |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F17031: CR: 0807F01187: Consulted with Dave Travis (Delphi) about how to obtain the JV authorization policy for the division.          |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F17032: CR: 0807F01188: Searched the Delphi controller's website to obtain Documents regarding several Delphi policies and procedures. |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.7  | \$95.00  | (\$161.50) | 1107F17033: CR: 0807F01189: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17034: CR: 0807F01190: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F17035: CR: 0807F01191: Documented test results.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F17036: CR: 0807F01192: Read documents necessary for testing controls.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F17037: CR: 0807F01193: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F17038: CR: 0807F01194: Documented test results.   |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00    | 1107F17139: RE: 0807F01185: Meet with the Business Analyst(Delphi - T&I) J King to gain understanding about rebate review process.         |
| 8/17/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50    | 1107F17140: RE: 0807F01186: Talked to Becky Klob (Delphi ) to inquire about JV authorization policy for Delphi-T&I.                        |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F17141: RE: 0807F01187: Consulted with Dave Travis (Delphi) about how to obtain the JV authorization policy for the division.          |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F17142: RE: 0807F01188: Searched the Delphi controller's website to obtain Documents regarding several Delphi policies and procedures. |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F17143: RE: 0807F01189: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50   | 1107F17144: RE: 0807F01190: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F17145: RE: 0807F01191: Documented test results.   |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.8   | \$105.00 | \$84.00    | 1107F17146: RE: 0807F01192: Read documents necessary for testing controls.   |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F17147: RE: 0807F01193: Tested controls for the expenditure cycle.   |
| 8/17/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F17148: RE: 0807F01194: Documented test results.   |
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F17057: CR: 0907F05647: Financial Reporting: documentation, binder preparation and wrap-up   |
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F17058: CR: 0907F05648: Revenue: validation testing and documentation  |
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F17059: CR: 0907F05649: Revenue: documentation, binder preparation and wrap-up   |
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F17167: RE: 0907F05647: Financial Reporting: documentation, binder preparation and wrap-up   |



| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F17168: RE: 0907F05648: Revenue: validation testing and documentation  |
| 8/17/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F17169: RE: 0907F05649: Revenue: documentation, binder preparation and wrap-up   |
| 8/17/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F17095: CR: 0907F05634: Participated in PMO transition meeting - explanation of files and processes w/ P. Navarro & D. Orf (PwC)                         |
| 8/17/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F17205: RE: 0907F05634: Participated in PMO transition meeting - explanation of files and processes w/ P. Navarro & D. Orf (PwC)                         |
| 8/17/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F17014: CR: 0807F00622: FR-G2: Discussion with E&S, PwC personnel as to whether the procedures documented and performed mitigated all the risks present. |
| 8/17/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F17015: CR: 0807F00623: FR-G2: Document results of findings.   |
| 8/17/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F17016: CR: 0807F00624: FR-G1: Discuss with E&S personnel the procedure to adjust investment amounts in the G/L.   |
| 8/17/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F17017: CR: 0807F00625: FR-G1: Validate that the investment account amounts were updated correctly, document.  |
| 8/17/2007 | Kennedy, John     | Associate | United States | Validation (US staff use only)      | -2.0  | \$95.00  | (\$190.00) | 1107F17018: CR: 0807F00626: FR-G1: Reperform calculations for accuracy on investments, including FX variance.  |

| Date      | Name           | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F17124: RE: 0807F00622: FR-G2: Discussion with E&S, PwC personnel as to whether the procedures documented and performed mitigated all the risks present. |
| 8/17/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F17125: RE: 0807F00623: FR-G2: Document results of findings.   |
| 8/17/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F17126: RE: 0807F00624: FR-G1: Discuss with E&S personnel the procedure to adjust investment amounts in the G/L.   |
| 8/17/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F17127: RE: 0807F00625: FR-G1: Validate that the investment account amounts were updated correctly, document.  |
| 8/17/2007 | Kennedy, John  | Associate    | United States | Validation (US staff use only)      | 2.0   | \$105.00 | \$210.00   | 1107F17128: RE: 0807F00626: FR-G1: Repperform calculations for accuracy on investments, including FX variance.   |
| 8/17/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | -4.0  | \$200.00 | (\$800.00) | 1107F17119: CR: 0807F00808: Defined SAP Basis Segregation of Duties conflicts and created in appropriate format for review.                                  |
| 8/17/2007 | King, Langdon  | Sr Associate | United States | Security Analysis & Testing         | 4.0   | \$230.00 | \$920.00   | 1107F17229: RE: 0807F00808: Defined SAP Basis Segregation of Duties conflicts and created in appropriate format for review.                                  |
| 8/17/2007 | Kroll, Sabrina | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F17068: CR: 0907F05658: Travel from FUBA location Bad Salzdetfurth to Duesseldorf. (4.00 hrs. * 50% ).   |
| 8/17/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F17069: CR: 0907F05659: Meeting with Mr. Humbeck (Finance Director Europe)   |
| 8/17/2007 | Kroll, Sabrina | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17070: CR: 0907F05660: Review of accruals relating to employee cost cycle.  |

| Date      | Name                         | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17071: CR: 0907F05661: Documentation of meeting with Finance Director Europe.                             |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F17072: CR: 0907F05662: Conducting test procedure of inventory reconciliation.                             |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17073: CR: 0907F05663: Conference call and update with Delphi Wuppertal team.                             |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F17178: RE: 0907F05658: Travel from FUBA location Bad Salzdetfurth to Duesseldorf. (4.00 hrs. * 50% ).     |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F17179: RE: 0907F05659: Meeting with Mr. Humbeck (Finance Director Europe)                                 |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17180: RE: 0907F05660: Review of accruals relating to employee cost cycle.                                |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F17181: RE: 0907F05661: Documentation of meeting with Finance Director Europe.                             |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F17182: RE: 0907F05662: Conducting test procedure of inventory reconciliation.                             |
| 8/17/2007 | Kroll, Sabrina               | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17183: RE: 0907F05663: Conference call and update with Delphi Wuppertal team.                             |
| 8/17/2007 | Lakshman, Chandrasek Manager |           | India        | Validation (Foreign staff use only) | -1.8  | \$120.00 | (\$210.00) | 1107F17087: CR: 0907F05677: Discussed and reviewed the control testing with Manish pertaining to Employee Cost |
| 8/17/2007 | Lakshman, Chandrasek Manager |           | India        | Validation (Foreign staff use only) | -1.3  | \$120.00 | (\$150.00) | 1107F17088: CR: 0907F05678: Reviewed the documents collected for Employee Cost                                 |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | -3.0  | \$120.00 | (\$360.00) | 1107F17089: CR: 0907F05679: Discussed and reviewed the control testing with Bharat pertaining to Expenditure   |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | -1.3  | \$120.00 | (\$150.00) | 1107F17090: CR: 0907F05680: Discussed the control testing with CFO and Financial Controller  |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | -0.8  | \$120.00 | (\$90.00)  | 1107F17091: CR: 0907F05681: Reviewed the status report, deficiency tracker. Conference call with Kimberly Span (Delphi) for the weekly update        |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.8   | \$130.00 | \$227.50   | 1107F17197: RE: 0907F05677: Discussed and reviewed the control testing with Manish pertaining to Employee Cost                                       |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.3   | \$130.00 | \$162.50   | 1107F17198: RE: 0907F05678: Reviewed the documents collected for Employee Cost   |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 3.0   | \$130.00 | \$390.00   | 1107F17199: RE: 0907F05679: Discussed and reviewed the control testing with Bharat pertaining to Expenditure   |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 1.3   | \$130.00 | \$162.50   | 1107F17200: RE: 0907F05680: Discussed the control testing with CFO and Financial Controller  |
| 8/17/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only) | 0.8   | \$130.00 | \$97.50    | 1107F17201: RE: 0907F05681: Reviewed the status report, deficiency tracker. Conference call with Kimberly Span (Delphi) for the weekly update        |
| 8/17/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00  | (\$19.00)  | 1107F17021: CR: 0807F00715: Phone conversation with D Bender (ACS, 3rd Party Payroll Administrator) (modified due to char max - see original entry). |
| 8/17/2007 | Lim, Jay             | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00  | (\$19.00)  | 1107F17022: CR: 0807F00716: E-mail request for D Bender (ACS, 3rd Party Payroll Administrator) (modified due to char max - see original entry).      |

| Date      | Name     | Position  | Work Country  | Task Code                           | Hours | Rate    | Total      | Description   |
|-----------|----------|-----------|---------------|-------------------------------------|-------|---------|------------|---|
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00 | (\$114.00) | 1107F17023: CR: 0807F00717: Document Employee Cost Control Activity C2 for Salaried Employees at Lockport and Vandalia..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00 | (\$38.00)  | 1107F17024: CR: 0807F00718: Document Employee Cost Control Activity C2 for Hourly Employees at Lockport and Vandalia..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00 | (\$28.50)  | 1107F17025: CR: 0807F00719: E-mail D Conlon (Delphi) about samples needed for Inventory Cycle A4, D5, E2, and G1..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -0.2  | \$95.00 | (\$19.00)  | 1107F17026: CR: 0807F00720: E-mail A Johnson (Delphi) about clarification on payroll registers she forwarded to me..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -0.8  | \$95.00 | (\$76.00)  | 1107F17027: CR: 0807F00721: Examine recently received payroll registers from A Johnson (Delphi) and whether or not they would suffice as the population to choose my sample of 25 for Employee Cost Control Activity A2.. |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | -1.3  | \$95.00 | (\$123.50) | 1107F17028: CR: 0807F00722: Perform testing of Inventory Control Activity A2..  |
| 8/17/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00 | (\$38.00)  | 1107F17099: CR: 0807F00723: Phone conversation with S Verma (PwC) to discuss Manually Calculated pension project: latest status, updating spreadsheets, and locating files..  |
| 8/17/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | -0.5  | \$95.00 | (\$47.50)  | 1107F17100: CR: 0807F00724: Phone conversation with S Verma (PwC) to walk him through obtaining information from SAP for me about Employee Cost Control Activity C2 for Incentive Compensation individuals..              |

| Date      | Name     | Position  | Work Country  | Task Code                           | Hours | Rate     | Total    | Description   |
|-----------|----------|-----------|---------------|-------------------------------------|-------|----------|----------|---|
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.2   | \$105.00 | \$21.00  | 1107F17131: RE: 0807F00715: Phone conversation with D Bender (ACS, 3rd Party Payroll Administrator) (modified due to char max - see original entry).  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.2   | \$105.00 | \$21.00  | 1107F17132: RE: 0807F00716: E-mail request for D Bender (ACS, 3rd Party Payroll Administrator) (modified due to char max - see original entry).   |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00 | 1107F17133: RE: 0807F00717: Document Employee Cost Control Activity C2 for Salaried Employees at Lockport and Vandalia..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00  | 1107F17134: RE: 0807F00718: Document Employee Cost Control Activity C2 for Hourly Employees at Lockport and Vandalia..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50  | 1107F17135: RE: 0807F00719: E-mail D Conlon (Delphi) about samples needed for Inventory Cycle A4, D5, E2, and G1..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.2   | \$105.00 | \$21.00  | 1107F17136: RE: 0807F00720: E-mail A Johnson (Delphi) about clarification on payroll registers she forwarded to me..  |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.8   | \$105.00 | \$84.00  | 1107F17137: RE: 0807F00721: Examine recently received payroll registers from A Johnson (Delphi) and whether or not they would suffice as the population to choose my sample of 25 for Employee Cost Control Activity A2.. |
| 8/17/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50 | 1107F17138: RE: 0807F00722: Perform testing of Inventory Control Activity A2..  |
| 8/17/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00  | 1107F17209: RE: 0807F00723: Phone conversation with S Verma (PwC) to discuss Manually Calculated pension project: latest status, updating spreadsheets, and locating files..  |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Lim, Jay         | Associate    | United States | HR/Pension Assistance (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F17210: RE: 0807F00724: Phone conversation with S Verma (PwC) to walk him through obtaining information from SAP for me about Employee Cost Control Activity C2 for Incentive Compensation individuals.. |
| 8/17/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only)    | -2.0  | \$120.00 | (\$240.00) | 1107F17094: CR: 0807F00876: PMO Transition - discussion of files used for finance tracking and reporting templates to be used when client facing meetings with David Bayles.                                 |
| 8/17/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only)    | 2.0   | \$130.00 | \$260.00   | 1107F17204: RE: 0807F00876: PMO Transition - discussion of files used for finance tracking and reporting templates to be used when client facing meetings with David Bayles.                                 |
| 8/17/2007 | Orf, Darren      | Manager      | United States | Project management (US use only)    | -2.0  | \$280.00 | (\$560.00) | 1107F17093: CR: 0807F00280: PMO transition - explanation of files and processes to P. Navarro and S. Herbst.   |
| 8/17/2007 | Orf, Darren      | Manager      | United States | Project management (US use only)    | 2.0   | \$295.00 | \$590.00   | 1107F17203: RE: 0807F00280: PMO transition - explanation of files and processes to P. Navarro and S. Herbst.   |
| 8/17/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | -3.4  | \$165.00 | (\$561.00) | 1107F17114: CR: 0807F01318: Review SAP control RE-A2 configuration testing documentation for P05..   |
| 8/17/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | -2.9  | \$165.00 | (\$478.50) | 1107F17115: CR: 0807F01319: Continued Review SAP control RE-A2 configuration testing documentation for P05..   |
| 8/17/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | 3.4   | \$180.00 | \$612.00   | 1107F17224: RE: 0807F01318: Review SAP control RE-A2 configuration testing documentation for P05..   |
| 8/17/2007 | Parakh, Siddarth | Manager      | United States | Revenue                             | 2.9   | \$180.00 | \$522.00   | 1107F17225: RE: 0807F01319: Continued Review SAP control RE-A2 configuration testing documentation for P05..   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00)  | 1107F17081: CR: 0907F05671: Conducted the walkthrough for the control activity EX -C3 with Accounts Executive - Pradeep Kumar .  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.7  | \$60.00 | (\$40.00)  | 1107F17082: CR: 0907F05672: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.3  | \$60.00 | (\$80.00)  | 1107F17083: CR: 0907F05673: Reviewed and Documented the control activity EX - C3   |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -3.0  | \$60.00 | (\$180.00) | 1107F17084: CR: 0907F05674: Discussed the control testing with Chandru (PwC) pertaining to Expenditure.  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.3  | \$60.00 | (\$75.00)  | 1107F17085: CR: 0907F05675: Discussed the control testing with CFO and Financial Controller  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.8  | \$60.00 | (\$45.00)  | 1107F17086: CR: 0907F05676: Preparing the status report, deficiency tracker .Conference call with Kimberly Span (Delphi) for the weekly update   |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00    | 1107F17191: RE: 0907F05671: Conducted the walkthrough for the control activity EX -C3 with Accounts Executive - Pradeep Kumar .  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00 | \$43.33    | 1107F17192: RE: 0907F05672: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$86.67    | 1107F17193: RE: 0907F05673: Reviewed and Documented the control activity EX - C3   |



| Date      | Name              | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|----------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 3.0   | \$65.00  | \$195.00   | 1107F17194: RE: 0907F05674: Discussed the control testing with Chandru (PwC) pertaining to Expenditure.  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$81.25    | 1107F17195: RE: 0907F05675: Discussed the control testing with CFO and Financial Controller  |
| 8/17/2007 | Parulekar, Bharat | Sr Associate | India          | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$48.75    | 1107F17196: RE: 0907F05676: Preparing the status report, deficiency tracker .Conference call with Kimberly Span (Delphi) for the weekly update |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -4.2  | \$135.00 | (\$567.00) | 1107F17074: CR: 0907F05664: Review Samples Master Data   |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -0.6  | \$135.00 | (\$81.00)  | 1107F17075: CR: 0907F05665: Meeting Lenka Prickova   |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -1.8  | \$135.00 | (\$243.00) | 1107F17076: CR: 0907F05666: Documentation Master Data  |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 4.2   | \$145.00 | \$609.00   | 1107F17184: RE: 0907F05664: Review Samples Master Data   |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F17185: RE: 0907F05665: Meeting Lenka Prickova   |
| 8/17/2007 | Razo, Sergio      | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F17186: RE: 0907F05666: Documentation Master Data  |
| 8/17/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F17050: CR: 0907F05640: E-Mail communication with PwC US Team  |
| 8/17/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -1.6  | \$200.00 | (\$320.00) | 1107F17051: CR: 0907F05641: Clarification Gummersbach (E&S) Issue  |
| 8/17/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F17052: CR: 0907F05642: Binder Review Inv Cycle  |
| 8/17/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F17053: CR: 0907F05643: Binder Review FA Cycle   |
| 8/17/2007 | Rogge, Horst      | Manager      | Germany        | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F17160: RE: 0907F05640: E-Mail communication with PwC US Team  |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/17/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 1.6   | \$215.00 | \$344.00   | 1107F17161: RE: 0907F05641: Clarification Gummersbach (E&S) Issue                         |
| 8/17/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F17162: RE: 0907F05642: Binder Review Inv Cycle                                       |
| 8/17/2007 | Rogge, Horst        | Manager   | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F17163: RE: 0907F05643: Binder Review FA Cycle  |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F17054: CR: 0907F05644: Status update meeting with Delphi E&C Finance Manager Europe  |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | -1.1  | \$200.00 | (\$220.00) | 1107F17055: CR: 0907F05645: Status update conference call to PwC mgr.                     |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Delphi - Travel                     | -1.5  | \$200.00 | (\$300.00) | 1107F17056: CR: 0907F05646: Travel from Bad Salzdetfurth to Düsseldorf (3.00 hrs. * 50% ) |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F17164: RE: 0907F05644: Status update meeting with Delphi E&C Finance Manager Europe  |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Validation (Foreign staff use only) | 1.1   | \$215.00 | \$236.50   | 1107F17165: RE: 0907F05645: Status update conference call to PwC mgr.                     |
| 8/17/2007 | Rohrbach, Hans-Dirk | Manager   | Germany      | Delphi - Travel                     | 1.5   | \$215.00 | \$322.50   | 1107F17166: RE: 0907F05646: Travel from Bad Salzdetfurth to Düsseldorf (3.00 hrs. * 50% ) |
| 8/17/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17060: CR: 0907F05650: cycle fixed assets: discussion with contact person            |
| 8/17/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -0.1  | \$130.00 | (\$13.00)  | 1107F17061: CR: 0907F05651: cycle fixed assets: phone call with contact person            |
| 8/17/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F17062: CR: 0907F05652: cycle fixed assets: documenting results                       |
| 8/17/2007 | Rotthaus, Maike     | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F17063: CR: 0907F05653: preparing the binders   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F17170: RE: 0907F05650: cycle fixed assets: discussion with contact person                           |
| 8/17/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.1   | \$145.00 | \$14.50    | 1107F17171: RE: 0907F05651: cycle fixed assets: phone call with contact person                           |
| 8/17/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F17172: RE: 0907F05652: cycle fixed assets: documenting results                                      |
| 8/17/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F17173: RE: 0907F05653: preparing the binders  |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -3.8  | \$110.00 | (\$418.00) | 1107F17101: CR: 0807F00977: Net meeting and conference call with Delphi IT to upgrade CARS STG to 3.2.2. |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -2.5  | \$110.00 | (\$275.00) | 1107F17102: CR: 0807F00978: Analyzing and writing queries that will be used to update accounts in CARS.  |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | -2.6  | \$110.00 | (\$286.00) | 1107F17103: CR: 0807F00979: Documenting any open issues with the CARS system for transitioning.          |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Project management (US use only)    | -1.0  | \$110.00 | (\$110.00) | 1107F17104: CR: 0807F00996: Project Management Transition discussion with J Eckroth.                     |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 3.8   | \$120.00 | \$456.00   | 1107F17211: RE: 0807F00977: Net meeting and conference call with Delphi IT to upgrade CARS STG to 3.2.2. |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 2.5   | \$120.00 | \$300.00   | 1107F17212: RE: 0807F00978: Analyzing and writing queries that will be used to update accounts in CARS.  |
| 8/17/2007 | Shehi, Renis    | Associate | United States | Certus/CARS Program (US use only)   | 2.6   | \$120.00 | \$312.00   | 1107F17213: RE: 0807F00979: Documenting any open issues with the CARS system for transitioning.          |

| Date      | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/17/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.0   | \$120.00 | \$120.00   | 1107F17214: RE: 0807F00996: Project Management Transition discussion with J Eckroth.   |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.8  | \$130.00 | (\$364.00) | 1107F17111: CR: 0807F00214: Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04).           |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.5  | \$130.00 | (\$325.00) | 1107F17112: CR: 0807F00215: Continued Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04). |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.5  | \$130.00 | (\$325.00) | 1107F17113: CR: 0807F00216: Working on the documentation for Application Control EX-A4 (Expenditures/ SAP instance P04).           |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 2.8   | \$140.00 | \$392.00   | 1107F17221: RE: 0807F00214: Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04).           |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 2.5   | \$140.00 | \$350.00   | 1107F17222: RE: 0807F00215: Continued Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04). |
| 8/17/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 2.5   | \$140.00 | \$350.00   | 1107F17223: RE: 0807F00216: Working on the documentation for Application Control EX-A4 (Expenditures/ SAP instance P04).           |
| 8/17/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)   | -3.2  | \$120.00 | (\$384.00) | 1107F17019: CR: 0907F05685: Rebill: 0807F01048: Expenditure documentation and follow up.   |
| 8/17/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)   | -2.8  | \$120.00 | (\$336.00) | 1107F17020: CR: 0907F05686: Rebill: 0807F01049: Continued Expenditure documentation and follow up.                                 |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/17/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | -1.5  | \$120.00 | (\$180.00) | 1107F17044: CR: 0907F05687: Rebill: 0807F01050: From kokomo to ind to dtw. (3hrs * 50%).                          |
| 8/17/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.2   | \$130.00 | \$416.00   | 1107F17129: RE: 0907F05685: Rebill: 0807F01048: Expenditure documentation and follow up.                          |
| 8/17/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 2.8   | \$130.00 | \$364.00   | 1107F17130: RE: 0907F05686: Rebill: 0807F01049: Continued Expenditure documentation and follow up.                |
| 8/17/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | 1.5   | \$130.00 | \$195.00   | 1107F17154: RE: 0907F05687: Rebill: 0807F01050: From kokomo to ind to dtw. (3hrs * 50%).                          |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17045: CR: 0907F05635: Expenditure/Inventory: Finalizing binder  |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17046: CR: 0907F05636: Expenditure/Inventory: Finalizing documentation                                       |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17047: CR: 0907F05637: Inventory: Call with assessor in Neumarkt regarding issues identified and IN-E1       |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17048: CR: 0907F05638: Inventory: Discussion with inventory responsible and project manager regarding IN-E1  |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17049: CR: 0907F05639: Inventory: Testing documents obtained and documenting test results of IN-B3 and IN-E1 |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17155: RE: 0907F05635: Expenditure/Inventory: Finalizing binder  |
| 8/17/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17156: RE: 0907F05636: Expenditure/Inventory: Finalizing documentation                                       |

| Date      | Name             | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17157: RE: 0907F05637: Inventory: Call with assessor in Neumarkt regarding issues identified and IN-E1  |
| 8/17/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17158: RE: 0907F05638: Inventory: Discussion with inventory responsible and project manager regarding IN-E1   |
| 8/17/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17159: RE: 0907F05639: Inventory: Testing documents obtained and documenting test results of IN-B3 and IN-E1  |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F17105: CR: 0807F01367: Phone conversation with J Lim (PwC) to discuss Manually Calculated pension project: latest status, updating spreadsheets, and locating files.. |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17106: CR: 0807F01368: Locating info for J Lim (PwC) using SAP for the sample of Employee Cost Control Activity testing for Incentive Compensation individuals..      |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -1.1  | \$95.00  | (\$104.50) | 1107F17107: CR: 0807F01369: Meeting with J Demarco (Delphi) and K Benson (Siegfried Group) to review beneficiary and divested employee files.                              |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17108: CR: 0807F01370: Meeting with S Lane (Siegfried Group) to get an update on beneficiary and divested employee files.   |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -2.7  | \$95.00  | (\$256.50) | 1107F17109: CR: 0807F01371: Reviewing files for manually calculated benefits audit for variance explanations.  |
| 8/17/2007 | Verma, Siddhant  | Associate | United States | HR/Pension Assistance (US use only) | -2.4  | \$95.00  | (\$228.00) | 1107F17110: CR: 0807F01372: Continued Reviewing files for manually calculated benefits audit for variance explanations.  |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F17215: RE: 0807F01367: Phone conversation with J Lim (PwC) to discuss Manually Calculated pension project: latest status, updating spreadsheets, and locating files.. |
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.3   | \$105.00 | \$136.50   | 1107F17216: RE: 0807F01368: Locating info for J Lim (PwC) using SAP for the sample of Employee Cost Control Activity testing for Incentive Compensation individuals..      |
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.1   | \$105.00 | \$115.50   | 1107F17217: RE: 0807F01369: Meeting with J Demarco (Delphi) and K Benson (Siegfried Group) to review beneficiary and divested employee files.                              |
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F17218: RE: 0807F01370: Meeting with S Lane (Siegfried Group) to get an update on beneficiary and divested employee files.   |
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 2.7   | \$105.00 | \$283.50   | 1107F17219: RE: 0807F01371: Reviewing files for manually calculated benefits audit for variance explanations.  |
| 8/17/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 2.4   | \$105.00 | \$252.00   | 1107F17220: RE: 0807F01372: Continued Reviewing files for manually calculated benefits audit for variance explanations.  |
| 8/17/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F17013: CR: 0807F00463: Reply to e-mails from Delphi contacts.   |
| 8/17/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F17123: RE: 0807F00463: Reply to e-mails from Delphi contacts.   |
| 8/17/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | -1.0  | \$260.00 | (\$260.00) | 1107F17121: CR: 0807F00352: IT coordinators call.  |
| 8/17/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | -0.5  | \$260.00 | (\$130.00) | 1107F17122: CR: 0807F00353: Update with Darren Orf.  |
| 8/17/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | 1.0   | \$280.00 | \$280.00   | 1107F17231: RE: 0807F00352: IT coordinators call.  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/17/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)         | 0.5   | \$280.00 | \$140.00   | 1107F17232: RE: 0807F00353: Update with Darren Orf.  |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -0.8  | \$50.00  | (\$37.50)  | 1107F17233: CR: 0907F05703: Obtained clarification on the supporting documents checked for controls pertaining to Employee Cost.   |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -2.3  | \$50.00  | (\$112.50) | 1107F17234: CR: 0907F05704: Reviewed and documented the samples provided for control EC -B2  |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -2.0  | \$50.00  | (\$100.00) | 1107F17235: CR: 0907F05705: Conducted an process understanding for the control activity FA - A1 with Sharad Kumar - Accounts Executive   |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -0.8  | \$50.00  | (\$41.67)  | 1107F17236: CR: 0907F05706: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -1.0  | \$50.00  | (\$48.33)  | 1107F17237: CR: 0907F05707: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -4.2  | \$50.00  | (\$210.00) | 1107F17238: CR: 0907F05708: Reviewed and documented the samples provided for control FA - A1   |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | 0.8   | \$55.00  | \$41.25    | 1107F17241: RE: 0907F05703: Obtained clarification on the supporting documents checked for controls pertaining to Employee Cost.   |
| 8/18/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | 2.3   | \$55.00  | \$123.75   | 1107F17242: RE: 0907F05704: Reviewed and documented the samples provided for control EC -B2  |



| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/18/2007 | Agarwal, Manish     | Associate    | India         | Validation (Foreign staff use only) | 2.0   | \$55.00  | \$110.00   | 1107F17243: RE: 0907F05705:<br>Conducted an process understanding for the control activity FA - A1 with Sharad Kumar - Accounts Executive  |
| 8/18/2007 | Agarwal, Manish     | Associate    | India         | Validation (Foreign staff use only) | 0.8   | \$55.00  | \$45.83    | 1107F17244: RE: 0907F05706: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/18/2007 | Agarwal, Manish     | Associate    | India         | Validation (Foreign staff use only) | 1.0   | \$55.00  | \$53.17    | 1107F17245: RE: 0907F05707: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/18/2007 | Agarwal, Manish     | Associate    | India         | Validation (Foreign staff use only) | 4.2   | \$55.00  | \$231.00   | 1107F17246: RE: 0907F05708: Reviewed and documented the samples provided for control FA - A1   |
| 8/18/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -0.6  | \$250.00 | (\$150.00) | 1107F17239: CR: 0907F05709: Conference call with the US Team to discuss finding about costs II   |
| 8/18/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -1.2  | \$250.00 | (\$300.00) | 1107F17240: CR: 0907F05710: Conference call with CAS Team to discuss about finding in costs.   |
| 8/18/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 0.6   | \$265.00 | \$159.00   | 1107F17247: RE: 0907F05709: Conference call with the US Team to discuss finding about costs II   |
| 8/18/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 1.2   | \$265.00 | \$318.00   | 1107F17248: RE: 0907F05710: Conference call with CAS Team to discuss about finding in costs.   |
| 8/18/2007 | Wojdyla, Dennis     | Director     | United States | Project Administration (IT)         | 1.0   | \$280.00 | \$280.00   | 1107F25989: Execute final engagement deliverable review and evaluation.  |
| 8/18/2007 | Woods, Kristy       | Sr Associate | United States | Preparation of fee application      | 1.5   | \$260.00 | \$390.00   | 1107F25988: Update June consolidator with negative hours removed for corrective purposes.  |

| Date      | Name                | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/19/2007 | Goerl, Sophie-Luise | Associate | Germany      | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F17249: CR: 0907F05711: Travel from Düsseldorf to Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).              |
| 8/19/2007 | Goerl, Sophie-Luise | Associate | Germany      | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F17250: RE: 0907F05711: Travel from Düsseldorf to Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).              |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | -0.8  | \$50.00  | (\$37.50)  | 1107F17325: CR: 0907F05777: Discussed the issues identified with Prahlad Majumdar to obtain more clarity.                   |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | -2.3  | \$50.00  | (\$112.50) | 1107F17326: CR: 0907F05778: Obtained clarification from the process owner for the supporting documents provided for FA -A1. |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | -5.3  | \$50.00  | (\$266.67) | 1107F17327: CR: 0907F05779: Reviewed and documented the samples provided for control FA - A1                                |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | -0.7  | \$50.00  | (\$33.33)  | 1107F17328: CR: 0907F05780: Discussed the control activity process FA - A1 with Bharat                                      |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00  | \$41.25    | 1107F17461: RE: 0907F05777: Discussed the issues identified with Prahlad Majumdar to obtain more clarity.                   |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | 2.3   | \$55.00  | \$123.75   | 1107F17462: RE: 0907F05778: Obtained clarification from the process owner for the supporting documents provided for FA -A1. |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | 5.3   | \$55.00  | \$293.33   | 1107F17463: RE: 0907F05779: Reviewed and documented the samples provided for control FA - A1                                |
| 8/20/2007 | Agarwal, Manish     | Associate | India        | Validation (Foreign staff use only) | 0.7   | \$55.00  | \$36.67    | 1107F17464: RE: 0907F05780: Discussed the control activity process FA - A1 with Bharat                                      |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | -1.0  | \$120.00 | (\$120.00) | 1107F17276: CR: 0807F02434: Interviewed Chris Tompkins (Delphi Thermal) regarding fixed asset impairment.             |
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | -7.5  | \$120.00 | (\$900.00) | 1107F17277: CR: 0807F02435: Tested Delphi Interior's fixed asset impairment.  |
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | -0.5  | \$120.00 | (\$60.00)  | 1107F17278: CR: 0807F02436: Meeting with S Haque about Expenditure testing.   |
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 1.0   | \$130.00 | \$130.00   | 1107F17412: RE: 0807F02434: Interviewed Chris Tompkins (Delphi Thermal) regarding fixed asset impairment.             |
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 7.5   | \$130.00 | \$975.00   | 1107F17413: RE: 0807F02435: Tested Delphi Interior's fixed asset impairment.  |
| 8/20/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 0.5   | \$130.00 | \$65.00    | 1107F17414: RE: 0807F02436: Meeting with S Haque about Expenditure testing.   |
| 8/20/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.2  | \$180.00 | (\$36.00)  | 1107F17357: CR: 0807F00549: Project Management Transition discussion with R. Shehi - Weekly Status/Milestone Report.  |
| 8/20/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.8  | \$180.00 | (\$144.00) | 1107F17358: CR: 0807F00550: Consolidation of Delphi/PwC weekly status report responses.                               |
| 8/20/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.4  | \$180.00 | (\$72.00)  | 1107F17359: CR: 0807F00551: Updating of the Delphi/PwC weekly status report Issue/Risk Log.                           |
| 8/20/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.5  | \$180.00 | (\$90.00)  | 1107F17360: CR: 0807F00552: Issue handling in regard to India, connectivity, and the weekly Delphi/PwC status report. |
| 8/20/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.2  | \$180.00 | (\$216.00) | 1107F17361: CR: 0807F00553: Engagement management closing procedures for 2006.  |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | -0.5  | \$180.00 | (\$90.00)  | 1107F17362: CR: 0807F00554: Conversation with D. Orf about Project Management Transition.                                    |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | -0.8  | \$180.00 | (\$144.00) | 1107F17363: CR: 0807F00555: Project Quality Assurance.   |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.2   | \$190.00 | \$38.00    | 1107F17493: RE: 0807F00549: Project Management Transition discussion with R. Shehi - Weekly Status/Milestone Report.         |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.8   | \$190.00 | \$152.00   | 1107F17494: RE: 0807F00550: Consolidation of Delphi/PwC weekly status report responses.                                      |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F17495: RE: 0807F00551: Updating of the Delphi/PwC weekly status report Issue/Risk Log.                                  |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F17496: RE: 0807F00552: Issue handling in regard to India, connectivity, and the weekly Delphi/PwC status report.        |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 1.2   | \$190.00 | \$228.00   | 1107F17497: RE: 0807F00553: Engagement management closing procedures for 2006.   |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.5   | \$190.00 | \$95.00    | 1107F17498: RE: 0807F00554: Conversation with D. Orf about Project Management Transition.                                    |
| 8/20/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.8   | \$190.00 | \$152.00   | 1107F17499: RE: 0807F00555: Project Quality Assurance.   |
| 8/20/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F17355: CR: 0807F00384: E-mail and correspondence related to Delphi SOX project.   |
| 8/20/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F17356: CR: 0807F00385: Discussion with M Sakowski (Delphi) regarding meeting information requested by T Tamer (Delphi). |

| Date      | Name                | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/20/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)  | 0.6   | \$105.00 | \$63.00    | 1107F17491: RE: 0807F00384: E-mail and correspondence related to Delphi SOX project.   |
| 8/20/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only)  | 0.4   | \$105.00 | \$42.00    | 1107F17492: RE: 0807F00385: Discussion with M Sakowski (Delphi) regarding meeting information requested by T Tamer (Delphi).   |
| 8/20/2007 | Fabre, Frederic     | Sr Associate | France        | Planning (Foreign staff use only) | -0.5  | \$160.00 | (\$80.00)  | 1107F17337: CR: 0907F05789: Meeting with PwC manager JM Scalbert on Delphi project   |
| 8/20/2007 | Fabre, Frederic     | Sr Associate | France        | Planning (Foreign staff use only) | 0.5   | \$175.00 | \$87.50    | 1107F17473: RE: 0907F05789: Meeting with PwC manager JM Scalbert on Delphi project   |
| 8/20/2007 | Fatima, Subia       | Associate    | United States | Revenue                           | -4.1  | \$110.00 | (\$451.00) | 1107F17374: CR: 0807F01089: Documenting REV control B6 for PG2.  |
| 8/20/2007 | Fatima, Subia       | Associate    | United States | Revenue                           | -3.9  | \$110.00 | (\$429.00) | 1107F17375: CR: 0807F01090: Documenting REV control A4 for PG2.  |
| 8/20/2007 | Fatima, Subia       | Associate    | United States | Revenue                           | 4.1   | \$120.00 | \$492.00   | 1107F17510: RE: 0807F01089: Documenting REV control B6 for PG2.  |
| 8/20/2007 | Fatima, Subia       | Associate    | United States | Revenue                           | 3.9   | \$120.00 | \$468.00   | 1107F17511: RE: 0807F01090: Documenting REV control A4 for PG2.  |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                             | -1.3  | \$130.00 | (\$169.00) | 1107F17378: CR: 0807F01872: Documentation Requirements after complete discussion with PMO.   |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                             | -3.2  | \$130.00 | (\$416.00) | 1107F17379: CR: 0807F01873: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                             | -2.1  | \$130.00 | (\$273.00) | 1107F17380: CR: 0807F01874: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -1.1  | \$130.00 | (\$143.00) | 1107F17381: CR: 0807F01875: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -0.4  | \$130.00 | (\$52.00)  | 1107F17382: CR: 0807F01876: INTL testing in France approach discussion with SAP team.  |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.3   | \$140.00 | \$182.00   | 1107F17514: RE: 0807F01872: Documentation Requirements after complete discussion with PMO.   |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.2   | \$140.00 | \$448.00   | 1107F17515: RE: 0807F01873: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.1   | \$140.00 | \$294.00   | 1107F17516: RE: 0807F01874: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.1   | \$140.00 | \$154.00   | 1107F17517: RE: 0807F01875: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/20/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 0.4   | \$140.00 | \$56.00    | 1107F17518: RE: 0807F01876: INTL testing in France approach discussion with SAP team.  |
| 8/20/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17306: CR: 0907F05758: Kick-off meeting with new team member  |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -3.6  | \$130.00 | (\$468.00) | 1107F17307: CR: 0907F05759: Interviews with Mr. Cast, Mrs. Braunschweig and Mr. Schwarz (Purchasing department) concerning Expenditure controls |
| 8/20/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F17308: CR: 0907F05760: Interview with Mrs. Buksch (Accounting) concerning debit and credit memos (Expenditure controls).                   |
| 8/20/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F17442: RE: 0907F05758: Kick-off meeting with new team member   |
| 8/20/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 3.6   | \$145.00 | \$522.00   | 1107F17443: RE: 0907F05759: Interviews with Mr. Cast, Mrs. Braunschweig and Mr. Schwarz (Purchasing department) concerning Expenditure controls |
| 8/20/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F17444: RE: 0907F05760: Interview with Mrs. Buksch (Accounting) concerning debit and credit memos (Expenditure controls).                   |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F17267: CR: 0807F01195: Tested controls for the expenditure cycle.  |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F17268: CR: 0807F01196: Documented test results.  |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F17269: CR: 0807F01197: Obtained understanding about testing procedure for expenditure cycle controls.                                      |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F17270: CR: 0807F01198: Gained understanding about Delphi Rebate received Policy.   |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F17271: CR: 0807F01199: Meet with Delphi Business Analyst J. King.  |
| 8/20/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F17272: CR: 0807F01200: Discuss with J Lim (PwC) Expenditure Control Activity.  |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F17273: CR: 0807F01201: Tested controls for the expenditure cycle.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F17274: CR: 0807F01202: Documented test results.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F17275: CR: 0807F01203: Meet with Project senior Kolade Dada to discuss about testing for revenue and expenditure cycle. |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00   | 1107F17403: RE: 0807F01195: Tested controls for the expenditure cycle.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00   | 1107F17404: RE: 0807F01196: Documented test results.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00    | 1107F17405: RE: 0807F01197: Obtained understanding about testing procedure for expenditure cycle controls.                   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F17406: RE: 0807F01198: Gained understanding about Delphi Rebate received Policy.  |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F17407: RE: 0807F01199: Meet with Delphi Business Analyst J. King.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F17408: RE: 0807F01200: Discuss with J Lim (PwC) Expenditure Control Activity.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00   | 1107F17409: RE: 0807F01201: Tested controls for the expenditure cycle.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00   | 1107F17410: RE: 0807F01202: Documented test results.   |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F17411: RE: 0807F01203: Meet with Project senior Kolade Dada to discuss about testing for revenue and expenditure cycle. |
| 8/20/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F25990: Archive validation test materials.   |



| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F17351: CR: 0907F05729: Discussed SOD for non-SAP issues with Ingrid (Delphi)                  |
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F17352: CR: 0907F05730: Met with Erik Matusky (Delphi) to discuss ACS responsibility framework |
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | -2.0  | \$260.00 | (\$520.00) | 1107F17353: CR: 0907F05731: Updated Delphi affiliates data w/ K. Van Gorder (PwC)                  |
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F17487: RE: 0907F05729: Discussed SOD for non-SAP issues with Ingrid (Delphi)                  |
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F17488: RE: 0907F05730: Met with Erik Matusky (Delphi) to discuss ACS responsibility framework |
| 8/20/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F17489: RE: 0907F05731: Updated Delphi affiliates data w/ K. Van Gorder (PwC)                  |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17309: CR: 0907F05761: interview with local ICC for expenditure and employee cost testing     |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17310: CR: 0907F05762: interview with purchasing clerk for expenditure testing                |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17311: CR: 0907F05763: interview with accounting clerk for expenditure testing                |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F17312: CR: 0907F05764: requesting documentation from the purchasing department                |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F17313: CR: 0907F05765: binder preparation for expenditure                                     |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F17314: CR: 0907F05766: drawing a sample for expenditure validation and preparing a sample list for the purchasing department |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17315: CR: 0907F05767: interview with purchasing clerk   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17316: CR: 0907F05768: interview with accounting clerk   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F17317: CR: 0907F05769: travel from Düsseldorf to Langenlohnshiem (2.50 hrs. * 50% ).   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17445: RE: 0907F05761: interview with local ICC for expenditure and employee cost testing                                    |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F17446: RE: 0907F05762: interview with purchasing clerk for expenditure testing   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17447: RE: 0907F05763: interview with accounting clerk for expenditure testing   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F17448: RE: 0907F05764: requesting documentation from the purchasing department   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F17449: RE: 0907F05765: binder preparation for expenditure  |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F17450: RE: 0907F05766: drawing a sample for expenditure validation and preparing a sample list for the purchasing department |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17451: RE: 0907F05767: interview with purchasing clerk   |
| 8/20/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17452: RE: 0907F05768: interview with accounting clerk   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/20/2007 | Jakubik, Stefan | Associate | Germany       | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F17453: RE: 0907F05769: travel from Düsseldorf to Langenlohnheim (2.50 hrs. * 50% ).   |
| 8/20/2007 | Keener, Stuart  | Associate | United States | Other (US use only)                 | -0.8  | \$95.00  | (\$76.00)  | 1107F17371: CR: 0807F01426: Changed database schema to not remove entries, but only mark as deleted to retain for historical purposes.                             |
| 8/20/2007 | Keener, Stuart  | Associate | United States | Other (US use only)                 | -0.4  | \$95.00  | (\$38.00)  | 1107F17372: CR: 0807F01427: Discussed the unreleased hours and the new option to auto create an adjusting entry when a user error is detected in their time entry. |
| 8/20/2007 | Keener, Stuart  | Associate | United States | Other (US use only)                 | 0.8   | \$105.00 | \$84.00    | 1107F17507: RE: 0807F01426: Changed database schema to not remove entries, but only mark as deleted to retain for historical purposes.                             |
| 8/20/2007 | Keener, Stuart  | Associate | United States | Other (US use only)                 | 0.4   | \$105.00 | \$42.00    | 1107F17508: RE: 0807F01427: Discussed the unreleased hours and the new option to auto create an adjusting entry when a user error is detected in their time entry. |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F17318: CR: 0907F05770: Travel from Duesseldorf to FUBA location Bad Salzdetfurth (4.00 hrs. * 50% ).  |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17319: CR: 0907F05771: Kick-off meeting with new senior team member.  |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -2.0  | \$130.00 | (\$260.00) | 1107F17320: CR: 0907F05772: Review documentation of FA and EC cycles.  |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F17321: CR: 0907F05773: Further inquiry with finance clerk (Mrs. Vietje) about payroll reconciliation.   |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F17322: CR: 0907F05774: Performing payroll reconciliation to gain further understanding.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -1.5  | \$130.00 | (\$195.00) | 1107F17323: CR: 0907F05775: Copying paisy documents.   |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -0.5  | \$130.00 | (\$65.00)  | 1107F17324: CR: 0907F05776: Documentation of status for manager.   |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                           | 2.0   | \$145.00 | \$290.00   | 1107F17454: RE: 0907F05770: Travel from Duesseldorf to FUBA location Bad Salzdetfurth (4.00 hrs. * 50% ).  |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.5   | \$145.00 | \$217.50   | 1107F17455: RE: 0907F05771: Kick-off meeting with new senior team member.                                  |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.0   | \$145.00 | \$290.00   | 1107F17456: RE: 0907F05772: Review documentation of FA and EC cycles.                                      |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.6   | \$145.00 | \$232.00   | 1107F17457: RE: 0907F05773: Further inquiry with finance clerk (Mrs. Vietje) about payroll reconciliation. |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.8   | \$145.00 | \$261.00   | 1107F17458: RE: 0907F05774: Performing payrole reconciliation to gain further understanding.               |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.5   | \$145.00 | \$217.50   | 1107F17459: RE: 0907F05775: Copying paisy documents.   |
| 8/20/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.5   | \$145.00 | \$72.50    | 1107F17460: RE: 0907F05776: Documentation of status for manager.   |
| 8/20/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.0  | \$165.00 | (\$660.00) | 1107F17279: CR: 0907F05719: Continued performance of financial reporting cycle test procedures.            |
| 8/20/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.3  | \$165.00 | (\$709.50) | 1107F17280: CR: 0907F05720: Performance of financial reporting cycle test procedures.                      |
| 8/20/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.0   | \$180.00 | \$720.00   | 1107F17415: RE: 0907F05719: Continued performance of financial reporting cycle test procedures.            |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/20/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.3   | \$180.00 | \$774.00   | 1107F17416: RE: 0907F05720: Performance of financial reporting cycle test procedures.   |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -2.1  | \$95.00  | (\$199.50) | 1107F17262: CR: 0807F00725: Perform testing of Inventory Control Activity A1..  |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.2  | \$95.00  | (\$19.00)  | 1107F17263: CR: 0807F00726: Retrieve the remaining salary samples from S Hayes (Delphi) for Employee Cost Control Activity C2.. |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00)  | 1107F17264: CR: 0807F00727: Review Corporate Accounting Policy for standard costs related to Internal Control Activity A1..     |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -2.4  | \$95.00  | (\$228.00) | 1107F17265: CR: 0807F00728: Document my testing of Inventory Control Activity A1..  |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00)  | 1107F17266: CR: 0807F00729: Discuss with S Haque (PwC) Expenditure Control Activity H2..  |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | 2.1   | \$105.00 | \$220.50   | 1107F17398: RE: 0807F00725: Perform testing of Inventory Control Activity A1..  |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | 0.2   | \$105.00 | \$21.00    | 1107F17399: RE: 0807F00726: Retrieve the remaining salary samples from S Hayes (Delphi) for Employee Cost Control Activity C2.. |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | 0.4   | \$105.00 | \$42.00    | 1107F17400: RE: 0807F00727: Review Corporate Accounting Policy for standard costs related to Internal Control Activity A1..     |
| 8/20/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | 2.4   | \$105.00 | \$252.00   | 1107F17401: RE: 0807F00728: Document my testing of Inventory Control Activity A1..  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/20/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.4   | \$105.00 | \$42.00    | 1107F17402: RE: 0807F00729:<br>Discuss with S Haque (PwC)<br>Expenditure Control Activity H2..  |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.4  | \$120.00 | (\$288.00) | 1107F17340: CR: 0807F00877:<br>Determined status of updates on list of<br>Delphi affiliates for Independence<br>purposes.   |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.3  | \$120.00 | (\$156.00) | 1107F17341: CR: 0807F00878:<br>Obtained and provided milestone chart<br>upon client request and followed up on<br>updates needed from international<br>countries. |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.9  | \$120.00 | (\$228.00) | 1107F17342: CR: 0807F00879:<br>Analyzed templates and<br>communications to control global<br>budget and finances for the Delphi<br>PMO.                           |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | -1.6  | \$120.00 | (\$192.00) | 1107F17343: CR: 0807F00880:<br>Revised templates to be used for the<br>AHG remediation of findings for out-of-<br>scope sites.                                    |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.4   | \$130.00 | \$312.00   | 1107F17476: RE: 0807F00877:<br>Determined status of updates on list of<br>Delphi affiliates for Independence<br>purposes.   |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.3   | \$130.00 | \$169.00   | 1107F17477: RE: 0807F00878:<br>Obtained and provided milestone chart<br>upon client request and followed up on<br>updates needed from international<br>countries. |
| 8/20/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.9   | \$130.00 | \$247.00   | 1107F17478: RE: 0807F00879:<br>Analyzed templates and<br>communications to control global<br>budget and finances for the Delphi<br>PMO.                           |

| Date      | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total        | Description  |
|-----------|------------------|--------------|---------------|----------------------------------|-------|----------|--------------|--|
| 8/20/2007 | Navarro, Paola   | Sr Associate | United States | Other (US use only)              | 1.6   | \$130.00 | \$208.00     | 1107F17479: RE: 0807F00880: Revised templates to be used for the AHG remediation of findings for out-of-scope sites. |
| 8/20/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -0.5  | \$280.00 | (\$140.00)   | 1107F17339: CR: 0807F00281: Discussed Project Management Transition with J. Eckroth.                                 |
| 8/20/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 0.5   | \$295.00 | \$147.50     | 1107F17475: RE: 0807F00281: Discussed Project Management Transition with J. Eckroth.                                 |
| 8/20/2007 | Osterman, Scott  | Director     | United States | Project Management               | -3.3  | \$360.00 | (\$1,188.00) | 1107F17383: CR: 0807F01285: Project plan update to address new timeline and resources.                               |
| 8/20/2007 | Osterman, Scott  | Director     | United States | Project Management               | -3.2  | \$360.00 | (\$1,152.00) | 1107F17384: CR: 0807F01286: Finalize project plan, review CSC resource outline, discussion with Du on timing.        |
| 8/20/2007 | Osterman, Scott  | Director     | United States | Project Management               | 3.3   | \$380.00 | \$1,254.00   | 1107F17519: RE: 0807F01285: Project plan update to address new timeline and resources.                               |
| 8/20/2007 | Osterman, Scott  | Director     | United States | Project Management               | 3.2   | \$380.00 | \$1,216.00   | 1107F17520: RE: 0807F01286: Finalize project plan, review CSC resource outline, discussion with Du on timing.        |
| 8/20/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -3.0  | \$165.00 | (\$495.00)   | 1107F17376: CR: 0807F01320: Review SAP control RE-A4 configuration testing documentation for P05..                   |
| 8/20/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -3.2  | \$165.00 | (\$528.00)   | 1107F17377: CR: 0807F01321: Review SAP control RE-B4 configuration testing documentation for P05..                   |
| 8/20/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | 3.0   | \$180.00 | \$540.00     | 1107F17512: RE: 0807F01320: Review SAP control RE-A4 configuration testing documentation for P05..                   |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 3.2   | \$180.00 | \$576.00   | 1107F17513: RE: 0807F01321: Review SAP control RE-B4 configuration testing documentation for P05..  |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00)  | 1107F17329: CR: 0907F05781: Conducted an process understanding for the control activity EX -A2 with - Sriram K - Assistant Manager (Delphi) .   |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F17330: CR: 0907F05782: Conducted an process understanding for the control activity EX -A3 with - Neeraj Sahni- Deputy manager Finance (Delphi) for assigning appropriate GL codes.   |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$45.00)  | 1107F17331: CR: 0907F05783: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                        |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.7  | \$60.00  | (\$40.00)  | 1107F17332: CR: 0907F05784: The control EX - A2 was discussed with Rekha - Purchase Coordinator (Delphi) to understand the process followed. The population of transaction was collected and sample selected for validation.    |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.3  | \$60.00  | (\$135.00) | 1107F17333: CR: 0907F05785: Reviewed and documented the samples provided for control EX -A2 & A3  |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F17334: CR: 0907F05786: The control EX - D1 & D2 was discussed with Gowda - Accounts executive (Delphi) to understand the process followed. The population of transaction was collected and sample selected for validation. |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total     | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|-----------|--|
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.2  | \$60.00 | (\$70.00) | 1107F17335: CR: 0907F05787: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                     |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.7  | \$60.00 | (\$40.00) | 1107F17336: CR: 0907F05788: Discussed the Control activity FA - A1 with Manish (PwC)   |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00   | 1107F17465: RE: 0907F05781: Conducted an process understanding for the control activity EX -A2 with - Sriram K - Assistant Manager (Delphi) .  |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25   | 1107F17466: RE: 0907F05782: Conducted an process understanding for the control activity EX -A3 with - Neeraj Sahni- Deputy manager Finance (Delphi) for assigning appropriate GL codes.                                      |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$48.75   | 1107F17467: RE: 0907F05783: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                     |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00 | \$43.33   | 1107F17468: RE: 0907F05784: The control EX - A2 was discussed with Rekha - Purchase Coordinator (Delphi) to understand the process followed. The population of transaction was collected and sample selected for validation. |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.3   | \$65.00 | \$146.25  | 1107F17469: RE: 0907F05785: Reviewed and documented the samples provided for control EX -A2 & A3   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$81.25    | 1107F17470: RE: 0907F05786: The control EX - D1 & D2 was discussed with Gowda - Accounts executive (Delphi) to understand the process followed. The population of transaction was collected and sample selected for validation. |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00  | \$75.83    | 1107F17471: RE: 0907F05787: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                        |
| 8/20/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00  | \$43.33    | 1107F17472: RE: 0907F05788: Discussed the Control activity FA - A1 with Manish (PwC)  |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F17295: CR: 0907F05747: contacting BPO/Dep. Leader for cycle Expenditure - introducing validation round 1   |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F17296: CR: 0907F05748: E-Mail communication with PwC US team   |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -2.1  | \$200.00 | (\$420.00) | 1107F17297: CR: 0907F05749: Coordination appointments with BPOs - for scheduling testing procedures   |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F17298: CR: 0907F05750: Provide clarification on sample sizes (Expenditure cycle)   |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Delphi - Travel                     | -1.5  | \$200.00 | (\$290.00) | 1107F17299: CR: 0907F05751: Travel to Langenlohnshheim from home (2.90 hrs. * 50% )   |
| 8/20/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.6  | \$200.00 | (\$320.00) | 1107F17300: CR: 0907F05752: Discussion with local ICC - time schedule testing cycles in scope   |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F17431: RE: 0907F05747: contacting BPO/Dep. Leader for cycle Expenditure - introducing validation round 1        |
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F17432: RE: 0907F05748: E-Mail communication with PwC US team  |
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 2.1   | \$215.00 | \$451.50   | 1107F17433: RE: 0907F05749: Coordination appointments with BPOs - for scheduling testing procedures                  |
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F17434: RE: 0907F05750: Provide clarification on sample sizes (Expenditure cycle)                                |
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Delphi - Travel                     | 1.5   | \$215.00 | \$311.75   | 1107F17435: RE: 0907F05751: Travel to Langenlohnshheim from home (2.90 hrs. * 50% )                                  |
| 8/20/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.6   | \$215.00 | \$344.00   | 1107F17436: RE: 0907F05752: Discussion with local ICC - time schedule testing cycles in scope                        |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Delphi - Travel                     | -1.3  | \$130.00 | (\$169.00) | 1107F17301: CR: 0907F05753: travel from home to the site (2.60 hrs. * 50% )  |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.7  | \$130.00 | (\$351.00) | 1107F17302: CR: 0907F05754: comparing COTs of the site to the validation plan  |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F17303: CR: 0907F05755: introduction to a contact person of the cycle fixed assets and validation of one control |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F17304: CR: 0907F05756: cycle fixed assets: documenting results  |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17305: CR: 0907F05757: cycle fixed assets: interview with contact person  |
| 8/20/2007 | Rotthaus, Maike | Associate | Germany      | Delphi - Travel                     | 1.3   | \$145.00 | \$188.50   | 1107F17437: RE: 0907F05753: travel from home to the site (2.60 hrs. * 50% )  |

| Date      | Name               | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/20/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 2.7   | \$145.00 | \$391.50   | 1107F17438: RE: 0907F05754: comparing COTs of the site to the validation plan  |
| 8/20/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F17439: RE: 0907F05755: introduction to a contact person of the cycle fixed assets and validation of one control         |
| 8/20/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F17440: RE: 0907F05756: cycle fixed assets: documenting results  |
| 8/20/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17441: RE: 0907F05757: cycle fixed assets: interview with contact person  |
| 8/20/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | -1.0  | \$200.00 | (\$200.00) | 1107F17338: CR: 0907F05790: Coordintaion with team members (Fred Fabre, Nicolas Salato) to update on the status of the work. |
| 8/20/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | 1.0   | \$215.00 | \$215.00   | 1107F17474: RE: 0907F05790: Coordintaion with team members (Fred Fabre, Nicolas Salato) to update on the status of the work. |
| 8/20/2007 | Shehi, Renis       | Associate | United States | Documentation of time detail        | -3.2  | \$110.00 | (\$352.00) | 1107F17251: CR: 0807F00985: Review of report and document issues with expenses.  |
| 8/20/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -1.1  | \$110.00 | (\$121.00) | 1107F17364: CR: 0807F00986: Time Tracker hour release issue handling.  |
| 8/20/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -2.2  | \$110.00 | (\$242.00) | 1107F17365: CR: 0807F00987: Consolidation and issue handling with Delphi/PwC weekly status report responses.                 |
| 8/20/2007 | Shehi, Renis       | Associate | United States | Certus/CARS Program (US use only)   | -2.2  | \$110.00 | (\$242.00) | 1107F17366: CR: 0807F00988: Supported C Adams (Delphi) with obtaining the information for phone call with CARS vendor.       |

| Date      | Name              | Position     | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only)  | -0.2  | \$110.00 | (\$22.00)  | 1107F17367: CR: 0807F00995: Project Management Transition discussion with J Eckroth - Weekly Status/Milestone Report.    |
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Documentation of time detail      | 3.2   | \$120.00 | \$384.00   | 1107F17387: RE: 0807F00985: Review of report and document issues with expenses.  |
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only)  | 1.1   | \$120.00 | \$132.00   | 1107F17500: RE: 0807F00986: Time Tracker hour release issue handling.  |
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only)  | 2.2   | \$120.00 | \$264.00   | 1107F17501: RE: 0807F00987: Consolidation and issue handling with Delphi/PwC weekly status report responses.             |
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only) | 2.2   | \$120.00 | \$264.00   | 1107F17502: RE: 0807F00988: Supported C Adams (Delphi) with obtaining the information for phone call with CARS vendor.   |
| 8/20/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only)  | 0.2   | \$120.00 | \$24.00    | 1107F17503: RE: 0807F00995: Project Management Transition discussion with J Eckroth - Weekly Status/Milestone Report.    |
| 8/20/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | -2.9  | \$130.00 | (\$377.00) | 1107F17373: CR: 0807F00217: Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04). |
| 8/20/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                       | 2.9   | \$140.00 | \$406.00   | 1107F17509: RE: 0807F00217: Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04). |
| 8/20/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -2.9  | \$120.00 | (\$348.00) | 1107F17259: CR: 0907F05798: Rebill: 0807F01052: Employee cost documentation.   |
| 8/20/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)    | -3.2  | \$120.00 | (\$384.00) | 1107F17260: CR: 0907F05799: Rebill: 0807F01053: Fixed Asset documentation.   |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -1.9  | \$120.00 | (\$228.00) | 1107F17261: CR: 0907F05800: Rebill: 0807F01054: Expenditure follow up.                    |
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | -0.8  | \$120.00 | (\$90.00)  | 1107F17281: CR: 0907F05797: Rebill: 0807F01051: Travel from Ind to kokomo (1.5hrs * 50%). |
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 2.9   | \$130.00 | \$377.00   | 1107F17395: RE: 0907F05798: Rebill: 0807F01052: Employee cost documentation.              |
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.2   | \$130.00 | \$416.00   | 1107F17396: RE: 0907F05799: Rebill: 0807F01053: Fixed Asset documentation.                |
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 1.9   | \$130.00 | \$247.00   | 1107F17397: RE: 0907F05800: Rebill: 0807F01054: Expenditure follow up.                    |
| 8/20/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | 0.8   | \$130.00 | \$97.50    | 1107F17417: RE: 0907F05797: Rebill: 0807F01051: Travel from Ind to kokomo (1.5hrs * 50%). |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Delphi - Travel                     | -1.5  | \$130.00 | (\$195.00) | 1107F17287: CR: 0907F05739: Travel with private car to Delphi site (3.00 hrs. * 50% )     |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17288: CR: 0907F05740: Inventory: Verification of local COT                          |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17289: CR: 0907F05741: Financial Reporting: Verification of local COT                |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17290: CR: 0907F05742: Administration: Kick-off with local ICC                       |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17291: CR: 0907F05743: Inventory: Meeting with ICC regarding IN-B3 and IN-B4         |
| 8/20/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17292: CR: 0907F05744: Inventory: Preparation of validation templates                |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17293: CR: 0907F05745: Fixed Assets: Preparation of validation templates   |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17294: CR: 0907F05746: Inventory: Meeting with assessor regarding IN-A1  |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Delphi - Travel                     | 1.5   | \$145.00 | \$217.50   | 1107F17423: RE: 0907F05739: Travel with private car to Delphi site (3.00 hrs. * 50% )                                       |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17424: RE: 0907F05740: Inventory: Verification of local COT  |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17425: RE: 0907F05741: Financial Reporting: Verification of local COT  |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17426: RE: 0907F05742: Administration: Kick-off with local ICC   |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17427: RE: 0907F05743: Inventory: Meeting with ICC regarding IN-B3 and IN-B4   |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17428: RE: 0907F05744: Inventory: Preparation of validation templates  |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17429: RE: 0907F05745: Fixed Assets: Preparation of validation templates   |
| 8/20/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17430: RE: 0907F05746: Inventory: Meeting with assessor regarding IN-A1  |
| 8/20/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F17344: CR: 0907F05712: Delphi Weekly Status Call (PwC Managers & Staff)  |
| 8/20/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.1  | \$260.00 | (\$286.00) | 1107F17345: CR: 0907F05713: Discuss app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), S. Herbst (PwC) |

| Date      | Name                | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|---------------------|----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.5  | \$260.00 | (\$390.00) | 1107F17346: CR: 0907F05714: Delphi SOX Update Call (PwCM/ICM/ICC)   |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -2.7  | \$260.00 | (\$702.00) | 1107F17347: CR: 0907F05715: Completed draft of remaining tasks for 2007 SOX work w/ P. Navarro, S. Herbst (PwC)             |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -2.2  | \$260.00 | (\$572.00) | 1107F17348: CR: 0907F05716: Working lunch with Karen St. Romain (Delphi) and S. Herbst (PwC)                                |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F17349: CR: 0907F05717: Discussed SOX testing questions and status  |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.7  | \$260.00 | (\$182.00) | 1107F17350: CR: 0907F05718: Email with Mexico over location specific controls   |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -2.0  | \$260.00 | (\$520.00) | 1107F17354: CR: 0907F05792: Rebill: 0807F00787: Updated Delphi affiliates data w/ S. Herbst (PwC).                          |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.2   | \$280.00 | \$336.00   | 1107F17480: RE: 0907F05712: Delphi Weekly Status Call (PwC Managers & Staff)  |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F17481: RE: 0907F05713: Discuss app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), S. Herbst (PwC) |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.5   | \$280.00 | \$420.00   | 1107F17482: RE: 0907F05714: Delphi SOX Update Call (PwCM/ICM/ICC)   |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 2.7   | \$280.00 | \$756.00   | 1107F17483: RE: 0907F05715: Completed draft of remaining tasks for 2007 SOX work w/ P. Navarro, S. Herbst (PwC)             |
| 8/20/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 2.2   | \$280.00 | \$616.00   | 1107F17484: RE: 0907F05716: Working lunch with Karen St. Romain (Delphi) and S. Herbst (PwC)                                |



| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/20/2007 | VanGorder, Kimberly  | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F17485: RE: 0907F05717: Discussed SOX testing questions and status  |
| 8/20/2007 | VanGorder, Kimberly  | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F17486: RE: 0907F05718: Email with Mexico over location specific controls   |
| 8/20/2007 | VanGorder, Kimberly  | Director  | United States | Project management (US use only)    | 2.0   | \$280.00 | \$560.00   | 1107F17490: RE: 0907F05792: Rebill: 0807F00787: Updated Delphi affiliates data w/ S. Herbst (PwC).  |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -4.1  | \$95.00  | (\$389.50) | 1107F17368: CR: 0807F01373: Reviewing tracking spreadsheets of manually calculated benefits audit to update variance explanations.          |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17369: CR: 0807F01374: Meeting with J Demarco (Delphi) and S Lane (Siegfried Group) to review beneficiary and divested employee files. |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -3.0  | \$95.00  | (\$285.00) | 1107F17370: CR: 0807F01375: Review files to update tracking spreadsheet with changes to beneficiary, divested tabs.                         |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 4.1   | \$105.00 | \$430.50   | 1107F17504: RE: 0807F01373: Reviewing tracking spreadsheets of manually calculated benefits audit to update variance explanations.          |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.3   | \$105.00 | \$136.50   | 1107F17505: RE: 0807F01374: Meeting with J Demarco (Delphi) and S Lane (Siegfried Group) to review beneficiary and divested employee files. |
| 8/20/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.0   | \$105.00 | \$315.00   | 1107F17506: RE: 0807F01375: Review files to update tracking spreadsheet with changes to beneficiary, divested tabs.                         |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.9  | \$95.00  | (\$275.50) | 1107F17254: CR: 0807F00464: Review documentation provided for the inventory reconciliation control.   |

| Date      | Name                 | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|----------------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F17255: CR: 0807F00465: Document evidence for the inventory reconciliation control.                                 |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17256: CR: 0807F00466: Reply to e-mails received from Delphi contacts related to inventory controls.               |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F17257: CR: 0807F00467: Reply to e-mails received from Delphi contacts related to revenue controls.                 |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F17258: CR: 0807F00468: Start the review of documentation provided for the allowance for doubtful accounts control. |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | 2.9   | \$105.00 | \$304.50   | 1107F17390: RE: 0807F00464: Review documentation provided for the inventory reconciliation control.                     |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F17391: RE: 0807F00465: Document evidence for the inventory reconciliation control.                                 |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F17392: RE: 0807F00466: Reply to e-mails received from Delphi contacts related to inventory controls.               |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F17393: RE: 0807F00467: Reply to e-mails received from Delphi contacts related to revenue controls.                 |
| 8/20/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F17394: RE: 0807F00468: Start the review of documentation provided for the allowance for doubtful accounts control. |
| 8/20/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Delphi - Travel                | -2.0  | \$160.00 | (\$320.00) | 1107F17282: CR: 0907F05734: Travel from PwC Office Duesseldorf to FUBA location in Bad Salzdetfurth (4hrs.* 50%)        |

| Date      | Name          | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|---------------|--------------|---------------|---|-------|----------|------------|---|
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | -1.7  | \$160.00 | (\$272.00) | 1107F17283: CR: 0907F05735: Discussion by phone about Revenue and Financial Reporting processes and hand over of respective documentation |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | -3.0  | \$160.00 | (\$480.00) | 1107F17284: CR: 0907F05736: General preparation of the audit; Reading of the SOX Manual and the Time Tracker documentation                |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | -1.5  | \$160.00 | (\$240.00) | 1107F17285: CR: 0907F05737: Kick-off meeting with the team  |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | -2.3  | \$160.00 | (\$368.00) | 1107F17286: CR: 0907F05738: Reading through the Validation templates and the COTs   |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Delphi - Travel                           | 2.0   | \$175.00 | \$350.00   | 1107F17418: RE: 0907F05734: Travel from PwC Office Duesseldorf to FUBA location in Bad Salzdetfurth (4hrs.* 50%)                          |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.7   | \$175.00 | \$297.50   | 1107F17419: RE: 0907F05735: Discussion by phone about Revenue and Financial Reporting processes and hand over of respective documentation |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | 3.0   | \$175.00 | \$525.00   | 1107F17420: RE: 0907F05736: General preparation of the audit; Reading of the SOX Manual and the Time Tracker documentation                |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.5   | \$175.00 | \$262.50   | 1107F17421: RE: 0907F05737: Kick-off meeting with the team  |
| 8/20/2007 | Weigt, Bjoern | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.3   | \$175.00 | \$402.50   | 1107F17422: RE: 0907F05738: Reading through the Validation templates and the COTs   |
| 8/20/2007 | Weir, Diane   | Manager      | United States | Engagement management (US staff use only) | -2.0  | \$165.00 | (\$330.00) | 1107F17252: CR: 0807F00316: Respond to questions from PwC team and Delphi team.   |
| 8/20/2007 | Weir, Diane   | Manager      | United States | Engagement management (US staff use only) | -1.8  | \$165.00 | (\$297.00) | 1107F17253: CR: 0807F00317: Respond to questions from PwC team.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/20/2007 | Weir, Diane     | Manager   | United States | Engagement management (US staff use only) | 2.0   | \$180.00 | \$360.00   | 1107F17388: RE: 0807F00316: Respond to questions from PwC team and Delphi team.  |
| 8/20/2007 | Weir, Diane     | Manager   | United States | Engagement management (US staff use only) | 1.8   | \$180.00 | \$324.00   | 1107F17389: RE: 0807F00317: Respond to questions from PwC team.  |
| 8/20/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | -1.1  | \$260.00 | (\$286.00) | 1107F17385: CR: 0807F01553: 2 meetings with Joe Piazza - regarding budgets and SAP appl controls.  |
| 8/20/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | -0.9  | \$260.00 | (\$234.00) | 1107F17386: CR: 0807F01554: Meeting with Manish and Abbey to discuss SoD approach;.  |
| 8/20/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | 1.1   | \$280.00 | \$308.00   | 1107F17521: RE: 0807F01553: 2 meetings with Joe Piazza - regarding budgets and SAP appl controls.  |
| 8/20/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | 0.9   | \$280.00 | \$252.00   | 1107F17522: RE: 0807F01554: Meeting with Manish and Abbey to discuss SoD approach;.  |
| 8/21/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -1.3  | \$50.00  | (\$64.17)  | 1107F17595: CR: 0907F05869: Conducted an process understanding for the control activity IN -B1 and IN -B2 with Srinivas MK Assistant Manager Finance and PC&L Executive                                  |
| 8/21/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -0.9  | \$50.00  | (\$45.00)  | 1107F17596: CR: 0907F05870: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/21/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -0.8  | \$50.00  | (\$40.83)  | 1107F17597: CR: 0907F05871: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/21/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -2.9  | \$50.00  | (\$145.00) | 1107F17598: CR: 0907F05872: Reviewed the samples provided for control IN - B1 and IN - B2  |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | -3.1  | \$50.00  | (\$155.00) | 1107F17599: CR: 0907F05873: Documented the samples provided for control IN - B1 and IN - B2  |
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.3   | \$55.00  | \$70.58    | 1107F17738: RE: 0907F05869: Conducted an process understanding for the control activity IN -B1 and IN -B2 with Srinivas MK Assistant Manager Finance and PC&L Executive                                  |
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.9   | \$55.00  | \$49.50    | 1107F17739: RE: 0907F05870: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.8   | \$55.00  | \$44.92    | 1107F17740: RE: 0907F05871: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 2.9   | \$55.00  | \$159.50   | 1107F17741: RE: 0907F05872: Reviewed the samples provided for control IN - B1 and IN - B2  |
| 8/21/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 3.1   | \$55.00  | \$170.50   | 1107F17742: RE: 0907F05873: Documented the samples provided for control IN - B1 and IN - B2  |
| 8/21/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                             | -1.0  | \$130.00 | (\$130.00) | 1107F17655: CR: 0807F00495: Reviewed and finalized revenue documentation for posting to quickplace database.   |
| 8/21/2007 | Bailey, Jonafel | Sr Associate | United States | Revenue                             | 1.0   | \$140.00 | \$140.00   | 1107F17798: RE: 0807F00495: Reviewed and finalized revenue documentation for posting to quickplace database.   |
| 8/21/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | -1.7  | \$260.00 | (\$442.00) | 1107F17606: CR: 0807F00124: Draft SOX testing tracking schedule.   |

| Date      | Name          | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|---------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/21/2007 | Brown, Stasi  | Director     | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F17607: CR: 0807F00125: PwC discussion on Delphi SOX team hot topics (Decker, Peterson, Herbst, Van Gorder, Navarro). |
| 8/21/2007 | Brown, Stasi  | Director     | United States | Project management (US use only) | -1.3  | \$260.00 | (\$338.00) | 1107F17608: CR: 0807F00126: Review SOX testing tracking schedule.   |
| 8/21/2007 | Brown, Stasi  | Director     | United States | Project management (US use only) | 1.7   | \$280.00 | \$476.00   | 1107F17749: RE: 0807F00124: Draft SOX testing tracking schedule.  |
| 8/21/2007 | Brown, Stasi  | Director     | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F17750: RE: 0807F00125: PwC discussion on Delphi SOX team hot topics (Decker, Peterson, Herbst, Van Gorder, Navarro). |
| 8/21/2007 | Brown, Stasi  | Director     | United States | Project management (US use only) | 1.3   | \$280.00 | \$364.00   | 1107F17751: RE: 0807F00126: Review SOX testing tracking schedule.   |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | -3.1  | \$120.00 | (\$372.00) | 1107F17549: CR: 0807F02431: Performed testing related to Interior's physical inventory of fixed assets.                   |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | -5.6  | \$120.00 | (\$672.00) | 1107F17550: CR: 0807F02432: Performed testing related to Thermal's physical inventory of fixed assets.                    |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | -5.6  | \$120.00 | (\$672.00) | 1107F17650: CR: 0807F02433: Performed testing related to Thermal's physical inventory of fixed assets.                    |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | 3.1   | \$130.00 | \$403.00   | 1107F17692: RE: 0807F02431: Performed testing related to Interior's physical inventory of fixed assets.                   |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | 5.6   | \$130.00 | \$728.00   | 1107F17693: RE: 0807F02432: Performed testing related to Thermal's physical inventory of fixed assets.                    |
| 8/21/2007 | Dada, Kolade  | Sr Associate | United States | Validation (US staff use only)   | 5.6   | \$130.00 | \$728.00   | 1107F17793: RE: 0807F02433: Performed testing related to Thermal's physical inventory of fixed assets.                    |
| 8/21/2007 | Decker, Brian | Partner      | United States | Project management (US use only) | -0.7  | \$390.00 | (\$273.00) | 1107F17609: CR: 0807F00178: Weekly global update call.  |

| Date      | Name           | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/21/2007 | Decker, Brian  | Partner   | United States | Project management (US use only) | -0.8  | \$390.00 | (\$312.00) | 1107F17610: CR: 0807F00179: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro). |
| 8/21/2007 | Decker, Brian  | Partner   | United States | Project management (US use only) | 0.7   | \$420.00 | \$294.00   | 1107F17752: RE: 0807F00178: Weekly global update call.   |
| 8/21/2007 | Decker, Brian  | Partner   | United States | Project management (US use only) | 0.8   | \$420.00 | \$336.00   | 1107F17753: RE: 0807F00179: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro). |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Preparation of fee application   | -1.0  | \$180.00 | (\$180.00) | 1107F17523: CR: 0807F00561: June US & Foreign Expense Review.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -0.4  | \$180.00 | (\$72.00)  | 1107F17632: CR: 0807F00556: Time Tracker Approvals.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -2.0  | \$180.00 | (\$360.00) | 1107F17633: CR: 0807F00557: Creation of PMO transition documentation.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -2.6  | \$180.00 | (\$468.00) | 1107F17634: CR: 0807F00558: PMO Transition Issue Handling.   |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -0.9  | \$180.00 | (\$162.00) | 1107F17635: CR: 0807F00559: June Foreign & US Rate Review.   |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | -1.4  | \$180.00 | (\$252.00) | 1107F17636: CR: 0807F00560: Conversations with R. Shehi about new PMO tasks.   |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Preparation of fee application   | 1.0   | \$190.00 | \$190.00   | 1107F17666: RE: 0807F00561: June US & Foreign Expense Review.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F17775: RE: 0807F00556: Time Tracker Approvals.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 2.0   | \$190.00 | \$380.00   | 1107F17776: RE: 0807F00557: Creation of PMO transition documentation.  |
| 8/21/2007 | Eckroth, Jenae | Associate | United States | Project management (US use only) | 2.6   | \$190.00 | \$494.00   | 1107F17777: RE: 0807F00558: PMO Transition Issue Handling.   |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/21/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.9   | \$190.00 | \$171.00   | 1107F17778: RE: 0807F00559: June Foreign & US Rate Review.  |
| 8/21/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 1.4   | \$190.00 | \$266.00   | 1107F17779: RE: 0807F00560: Conversations with R. Shehi about new PMO tasks.                                |
| 8/21/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F17630: CR: 0807F00386: Coordinated and updated meeting times with L Meyer for D Bayles (Delphi) & PwC. |
| 8/21/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17631: CR: 0807F00387: E-mail and correspondence related to Delphi SOX project.                        |
| 8/21/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F17773: RE: 0807F00386: Coordinated and updated meeting times with L Meyer for D Bayles (Delphi) & PwC. |
| 8/21/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F17774: RE: 0807F00387: E-mail and correspondence related to Delphi SOX project.                        |
| 8/21/2007 | Fatima, Subia    | Associate | United States | Revenue                          | -3.9  | \$110.00 | (\$429.00) | 1107F17656: CR: 0807F01091: Preparing test scripts for manual testing to be conducted in the Vega instance. |
| 8/21/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | -4.1  | \$110.00 | (\$451.00) | 1107F17657: CR: 0807F01092: Preparing test scripts for manual testing to be conducted in the Vega instance. |
| 8/21/2007 | Fatima, Subia    | Associate | United States | Revenue                          | 3.9   | \$120.00 | \$468.00   | 1107F17799: RE: 0807F01091: Preparing test scripts for manual testing to be conducted in the Vega instance. |
| 8/21/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | 4.1   | \$120.00 | \$492.00   | 1107F17800: RE: 0807F01092: Preparing test scripts for manual testing to be conducted in the Vega instance. |



| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -3.6  | \$130.00 | (\$468.00) | 1107F17658: CR: 0807F01877: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.6  | \$130.00 | (\$338.00) | 1107F17659: CR: 0807F01878: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.0  | \$130.00 | (\$260.00) | 1107F17660: CR: 0807F01879: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.6   | \$140.00 | \$504.00   | 1107F17801: RE: 0807F01877: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.6   | \$140.00 | \$364.00   | 1107F17802: RE: 0807F01878: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.0   | \$140.00 | \$280.00   | 1107F17803: RE: 0807F01879: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/21/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17577: CR: 0907F05851: Status meeting with the team   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -4.2  | \$130.00 | (\$546.00) | 1107F17578: CR: 0907F05852: Administrative work (Documentation of Time Tracker and Expenses)                                 |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -2.9  | \$130.00 | (\$377.00) | 1107F17579: CR: 0907F05853: Testing and documentation of controls  |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F17580: CR: 0907F05854: Preparation of testing; Scheduling of interviews   |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17720: RE: 0907F05851: Status meeting with the team   |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 4.2   | \$145.00 | \$609.00   | 1107F17721: RE: 0907F05852: Administrative work (Documentation of Time Tracker and Expenses)                                 |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.9   | \$145.00 | \$420.50   | 1107F17722: RE: 0907F05853: Testing and documentation of controls  |
| 8/21/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F17723: RE: 0907F05854: Preparation of testing; Scheduling of interviews   |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F17538: CR: 0807F01204: Prepared sample request.   |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F17539: CR: 0807F01205: Updated work papers for controls tested.   |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F17540: CR: 0807F01206: Copied work papers necessary for testing documentation.  |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F17541: CR: 0807F01207: Tested controls for the expenditure cycle.   |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.4  | \$95.00  | (\$38.00)  | 1107F17542: CR: 0807F01208: Looked at previous years work paper in order to gain better understanding documentation process. |
| 8/21/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F17543: CR: 0807F01209: Documented test results.   |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17544: CR: 0807F01210: Followed up about the requested samples.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F17545: CR: 0807F01211: Tested controls for the expenditure cycle.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F17546: CR: 0807F01212: Documented test results.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F17547: CR: 0807F01213: Downloaded various COTs, Delphi policy docs and read through validation template enhance understanding about testing procedures. |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F17548: CR: 0807F01214: Discussion with J Lim (PwC) on Inventory Control Activity A1 and how to perform one of the test procedures.                      |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F17681: RE: 0807F01204: Prepared sample request.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F17682: RE: 0807F01205: Updated work papers for controls tested.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F17683: RE: 0807F01206: Copied work papers necessary for testing documentation.  |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00   | 1107F17684: RE: 0807F01207: Tested controls for the expenditure cycle.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.4   | \$105.00 | \$42.00    | 1107F17685: RE: 0807F01208: Looked at previous years work paper in order to gain better understanding documentation process.                                 |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F17686: RE: 0807F01209: Documented test results.   |
| 8/21/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50    | 1107F17687: RE: 0807F01210: Followed up about the requested samples.   |

| Date      | Name            | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/21/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)   | 1.6   | \$105.00 | \$168.00   | 1107F17688: RE: 0807F01211: Tested controls for the expenditure cycle.   |
| 8/21/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)   | 0.9   | \$105.00 | \$94.50    | 1107F17689: RE: 0807F01212: Documented test results.   |
| 8/21/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)   | 1.1   | \$105.00 | \$115.50   | 1107F17690: RE: 0807F01213: Downloaded various COTs, Delphi policy docs and read through validation template enhance understanding about testing procedures. |
| 8/21/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)   | 0.4   | \$105.00 | \$42.00    | 1107F17691: RE: 0807F01214: Discussion with J Lim (PwC) on Inventory Control Activity A1 and how to perform one of the test procedures.                      |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F17618: CR: 0907F05818: SOX 404 Update Discussion w/ Delphi SOX team & PwC   |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.6  | \$260.00 | (\$156.00) | 1107F17619: CR: 0907F05819: Responded to requests made during the IC call  |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F17620: CR: 0907F05820: Worked on requests from the IC managers w/ K. Van Gorder & P. Navarro (PwC)  |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.7  | \$260.00 | (\$182.00) | 1107F17621: CR: 0907F05821: PwC discussion on Delphi SOX team hot topics w/ S. Brown, B. Decker, M. Peterson, K. Van Gorder, P. Navarro (PwC)                |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F17622: CR: 0907F05822: Talked to Karen St. Romaine (Delphi) about IC call and status of SOX testing   |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only) | -0.3  | \$260.00 | (\$78.00)  | 1107F17623: CR: 0907F05823: Reviewed controls in the inventory framework and responded to IC coordinator's question  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F17624: CR: 0907F05824:<br>Discussed questions related to project economics (i.e., budget)   |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F17761: RE: 0907F05818: SOX<br>404 Update Discussion w/ Delphi SOX team & PwC  |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.6   | \$280.00 | \$168.00   | 1107F17762: RE: 0907F05819:<br>Responded to requests made during the IC call   |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00   | 1107F17763: RE: 0907F05820:<br>Worked on requests from the IC managers w/ K. Van Gorder & P. Navarro (PwC)                                       |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F17764: RE: 0907F05821: PwC<br>discussion on Delphi SOX team hot topics w/ S. Brown, B. Decker, M. Peterson, K. Van Gorder, P. Navarro (PwC) |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F17765: RE: 0907F05822: Talked<br>to Karen St. Romaine (Delphi) about IC call and status of SOX testing                                      |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.3   | \$280.00 | \$84.00    | 1107F17766: RE: 0907F05823:<br>Reviewed controls in the inventory framework and responded to IC coordinator's question                           |
| 8/21/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F17767: RE: 0907F05824:<br>Discussed questions related to project economics (i.e., budget)   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F17581: CR: 0907F05855:<br>interview with local ICC  |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.2  | \$130.00 | (\$26.00)  | 1107F17582: CR: 0907F05856:<br>interview with accounting clerk   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17583: CR: 0907F05857:<br>reviewing the requested documents for expenditure validation  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17584: CR: 0907F05858:<br>drawing sample for expenditure<br>validation and creating a requestion list   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F17585: CR: 0907F05859:<br>working on validation template for<br>expenditure   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17586: CR: 0907F05860:<br>interview with local ICC  |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.7  | \$130.00 | (\$351.00) | 1107F17587: CR: 0907F05861:<br>evaluation of requested documents and<br>working on expenditure template  |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F17724: RE: 0907F05855:<br>interview with local ICC  |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.2   | \$145.00 | \$29.00    | 1107F17725: RE: 0907F05856:<br>interview with accounting clerk   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17726: RE: 0907F05857:<br>reviewing the requested documents for<br>expenditure validation   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17727: RE: 0907F05858:<br>drawing sample for expenditure<br>validation and creating a requestion list   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F17728: RE: 0907F05859:<br>working on validation template for<br>expenditure   |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F17729: RE: 0907F05860:<br>interview with local ICC  |
| 8/21/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.7   | \$145.00 | \$391.50   | 1107F17730: RE: 0907F05861:<br>evaluation of requested documents and<br>working on expenditure template  |
| 8/21/2007 | Keener, Stuart  | Associate | United States | Other (US use only)                 | -1.5  | \$95.00  | (\$142.50) | 1107F17649: CR: 0807F01428:<br>Modified how adjusting entries are<br>created in the system. Added an option<br>to auto adjust entries when a user<br>detects an error with their time entry<br>after it has been released. |

| Date      | Name           | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/21/2007 | Keener, Stuart | Associate | United States | Other (US use only)                 | 1.5   | \$105.00 | \$157.50   | 1107F17792: RE: 0807F01428: Modified how adjusting entries are created in the system. Added an option to auto adjust entries when a user detects an error with their time entry after it has been released. |
| 8/21/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | -3.0  | \$95.00  | (\$285.00) | 1107F17529: CR: 0807F00627: EC-A2:Review the timesheets of sample employees to ensure that no OT took place for salaried employees(modified due to char max - see original entry).                          |
| 8/21/2007 | Kennedy, John  | Associate | United States | Validation (US staff use only)      | 3.0   | \$105.00 | \$315.00   | 1107F17672: RE: 0807F00627: EC-A2:Review the timesheets of sample employees to ensure that no OT took place for salaried employees(modified due to char max - see original entry).                          |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17588: CR: 0907F05862: Reproduce balance statements.   |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17589: CR: 0907F05863: status meeting with team.   |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17590: CR: 0907F05864: inquiry with finance clerk (Mr. Sternal) about FA inventory.  |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F17591: CR: 0907F05865: SoD documentation.  |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F17592: CR: 0907F05866: FA C1, received further documentation for sample of assets taken into service. Examination and documentation of results.  |
| 8/21/2007 | Kroll, Sabrina | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17593: CR: 0907F05867: Documenting fixed asset inventory procedure as by inquiry with finance clerk (Mr. Sternal).   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -2.2  | \$130.00 | (\$286.00) | 1107F17594: CR: 0907F05868: Testing fixed asset inventory by review of individual documentation and documentation of test results.                   |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$145.00 | \$58.00    | 1107F17731: RE: 0907F05862: Reproduce balance statements.  |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.7   | \$145.00 | \$101.50   | 1107F17732: RE: 0907F05863: status meeting with team.  |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.2   | \$145.00 | \$174.00   | 1107F17733: RE: 0907F05864: inquiry with finance clerk (Mr. Sternal) about FA inventory.   |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$145.00 | \$319.00   | 1107F17734: RE: 0907F05865: SoD documentation.   |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.3   | \$145.00 | \$333.50   | 1107F17735: RE: 0907F05866: FA C1, received further documentation for sample of assets taken into service. Examination and documentation of results. |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.5   | \$145.00 | \$72.50    | 1107F17736: RE: 0907F05867: Documenting fixed asset inventory procedure as by inquiry with finance clerk (Mr. Sternal).                              |
| 8/21/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$145.00 | \$319.00   | 1107F17737: RE: 0907F05868: Testing fixed asset inventory by review of individual documentation and documentation of test results.                   |
| 8/21/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.9  | \$165.00 | (\$643.50) | 1107F17551: CR: 0907F05807: Performance of financial reporting cycle test procedures.  |
| 8/21/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.3  | \$165.00 | (\$709.50) | 1107F17552: CR: 0907F05808: Continued performance of financial reporting cycle test procedures.  |
| 8/21/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.9   | \$180.00 | \$702.00   | 1107F17694: RE: 0907F05807: Performance of financial reporting cycle test procedures.  |



| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total     | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|-----------|--|
| 8/21/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.3   | \$180.00 | \$774.00  | 1107F17695: RE: 0907F05808: Continued performance of financial reporting cycle test procedures.  |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.3  | \$95.00  | (\$28.50) | 1107F17532: CR: 0807F00730: Update Inventory Cycle Validation program for Control Activities A2, E2, and G5..  |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.2  | \$95.00  | (\$19.00) | 1107F17533: CR: 0807F00731: Review Corporate Policy for negative inventory balances for Inventory Control Activity A3..  |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00) | 1107F17534: CR: 0807F00732: Discussion with S Haque (PwC) on Inventory Control Activity A1 and how to perform one of the test procedures..   |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.5  | \$95.00  | (\$47.50) | 1107F17535: CR: 0807F00733: Discussion with R Laforest (PwC) about Inventory Control Activity A2 and G5 and how they were dealt with from last year..                                      |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.7  | \$95.00  | (\$66.50) | 1107F17536: CR: 0807F00734: Perform testing of Inventory Control Activity A3.  |
| 8/21/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -0.3  | \$95.00  | (\$28.50) | 1107F17537: CR: 0807F00735: Review samples received from Lockport for Employee Cost Control Activity C2.   |
| 8/21/2007 | Lim, Jay        | Associate | United States | HR/Pension Assistance (US use only)       | -0.3  | \$95.00  | (\$28.50) | 1107F17637: CR: 0807F00736: Phone conversation with S Verma (PwC) about locating files for the Manually Calculated pension project for Grant Thornton..                                    |
| 8/21/2007 | Lim, Jay        | Associate | United States | Other (US use only)                       | -0.4  | \$95.00  | (\$38.00) | 1107F17638: CR: 0807F00737: Receive instructions from K Van Gorder (PwC) on compiling a list of control activities in the Delphi Validation Programs that are covered by another control.. |

| Date      | Name     | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Lim, Jay | Associate | United States | Other (US use only)                 | -1.6  | \$95.00  | (\$152.00) | 1107F17639: CR: 0807F00738: Compile a list of control activities in the Delphi Validation Programs that are covered by another control..   |
| 8/21/2007 | Lim, Jay | Associate | United States | Other (US use only)                 | -0.2  | \$95.00  | (\$19.00)  | 1107F17640: CR: 0807F00739: Discussion with K Van Gorder (PwC) about my spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F17675: RE: 0807F00730: Update Inventory Cycle Validation program for Control Activities A2, E2, and G5..  |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.2   | \$105.00 | \$21.00    | 1107F17676: RE: 0807F00731: Review Corporate Policy for negative inventory balances for Inventory Control Activity A3..  |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.4   | \$105.00 | \$42.00    | 1107F17677: RE: 0807F00732: Discussion with S Haque (PwC) on Inventory Control Activity A1 and how to perform one of the test procedures..   |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F17678: RE: 0807F00733: Discussion with R Laforest (PwC) about Inventory Control Activity A2 and G5 and how they were dealt with from last year..  |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F17679: RE: 0807F00734: Perform testing of Inventory Control Activity A3.  |
| 8/21/2007 | Lim, Jay | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F17680: RE: 0807F00735: Review samples received from Lockport for Employee Cost Control Activity C2.   |
| 8/21/2007 | Lim, Jay | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F17780: RE: 0807F00736: Phone conversation with S Verma (PwC) about locating files for the Manually Calculated pension project for Grant Thornton..  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/21/2007 | Lim, Jay       | Associate    | United States | Other (US use only)              | 0.4   | \$105.00 | \$42.00    | 1107F17781: RE: 0807F00737:<br>Receive instructions from K Van Gorder (PwC) on compiling a list of control activities in the Delphi Validation Programs that are covered by another control..             |
| 8/21/2007 | Lim, Jay       | Associate    | United States | Other (US use only)              | 1.6   | \$105.00 | \$168.00   | 1107F17782: RE: 0807F00738:<br>Compile a list of control activities in the Delphi Validation Programs that are covered by another control..   |
| 8/21/2007 | Lim, Jay       | Associate    | United States | Other (US use only)              | 0.2   | \$105.00 | \$21.00    | 1107F17783: RE: 0807F00739:<br>Discussion with K Van Gorder (PwC) about my spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.5  | \$120.00 | (\$60.00)  | 1107F17611: CR: 0807F00881:<br>Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team. Debriefed on key points with team after call..   |
| 8/21/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.7  | \$120.00 | (\$84.00)  | 1107F17612: CR: 0807F00882:<br>Followed up on application of fees and holdbacks from the bankruptcy team.   |
| 8/21/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.1  | \$120.00 | (\$132.00) | 1107F17613: CR: 0807F00883:<br>Worked on requests from the IC managers.   |
| 8/21/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.6  | \$120.00 | (\$312.00) | 1107F17614: CR: 0807F00884:<br>Analyzed templates and communications to control global budget and finances for the Delphi PMO.  |
| 8/21/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.8  | \$120.00 | (\$96.00)  | 1107F17615: CR: 0807F00885: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder).   |

| Date      | Name            | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | -1.6  | \$120.00 | (\$192.00) | 1107F17616: CR: 0807F00886:<br>Discussion about how to transfer data from WCo into MAP with M. Peterson.   |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | -2.2  | \$120.00 | (\$264.00) | 1107F17617: CR: 0807F00887: PMO transition: discussed process to update rates, review files used, milestone chart..                                  |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 0.5   | \$130.00 | \$65.00    | 1107F17754: RE: 0807F00881: Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team. Debriefed on key points with team after call.. |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 0.7   | \$130.00 | \$91.00    | 1107F17755: RE: 0807F00882: Followed up on application of fees and holdbacks from the bankruptcy team.   |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 1.1   | \$130.00 | \$143.00   | 1107F17756: RE: 0807F00883: Worked on requests from the IC managers.   |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 2.6   | \$130.00 | \$338.00   | 1107F17757: RE: 0807F00884: Analyzed templates and communications to control global budget and finances for the Delphi PMO.                          |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 0.8   | \$130.00 | \$104.00   | 1107F17758: RE: 0807F00885: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder).                              |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 1.6   | \$130.00 | \$208.00   | 1107F17759: RE: 0807F00886: Discussion about how to transfer data from WCo into MAP with M. Peterson.  |
| 8/21/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only) | 2.2   | \$130.00 | \$286.00   | 1107F17760: RE: 0807F00887: PMO transition: discussed process to update rates, review files used, milestone chart..                                  |
| 8/21/2007 | Osterman, Scott | Director     | United States | Project Management               | -1.0  | \$360.00 | (\$360.00) | 1107F17661: CR: 0807F01287: Review additional project plan changes with A. Bianco.   |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total        | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|--------------|---|
| 8/21/2007 | Osterman, Scott   | Director     | United States | Role Redesign                       | -3.2  | \$360.00 | (\$1,152.00) | 1107F17662: CR: 0807F01288:<br>Review process flows for adherence to new policy and redesign project changes.   |
| 8/21/2007 | Osterman, Scott   | Director     | United States | Role Redesign                       | -4.1  | \$360.00 | (\$1,476.00) | 1107F17663: CR: 0807F01289:<br>Review process flows for adherence to new policy and redesign project changes. Update budget and resource allocation for PwC and Delphi resources. |
| 8/21/2007 | Osterman, Scott   | Director     | United States | Project Management                  | 1.0   | \$380.00 | \$380.00     | 1107F17804: RE: 0807F01287:<br>Review additional project plan changes with A. Bianco.   |
| 8/21/2007 | Osterman, Scott   | Director     | United States | Role Redesign                       | 3.2   | \$380.00 | \$1,216.00   | 1107F17805: RE: 0807F01288:<br>Review process flows for adherence to new policy and redesign project changes.   |
| 8/21/2007 | Osterman, Scott   | Director     | United States | Role Redesign                       | 4.1   | \$380.00 | \$1,558.00   | 1107F17806: RE: 0807F01289:<br>Review process flows for adherence to new policy and redesign project changes. Update budget and resource allocation for PwC and Delphi resources. |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$74.00)    | 1107F17600: CR: 0907F05874:<br>Reviewed and documented the samples provided for control EX -A2 & A3   |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$46.00)    | 1107F17601: CR: 0907F05875:<br>Reviewed and documented the samples provided for control EX - D1 and D2  |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -3.6  | \$60.00  | (\$216.00)   | 1107F17602: CR: 0907F05876:<br>Reviewed the samples provided for control EX- D1   |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -3.4  | \$60.00  | (\$204.00)   | 1107F17603: CR: 0907F05877:<br>Documented the samples provided for control EX- D1   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00  | \$80.17    | 1107F17743: RE: 0907F05874: Reviewed and documented the samples provided for control EX -A2 & A3                                   |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$49.83    | 1107F17744: RE: 0907F05875: Reviewed and documented the samples provided for control EX - D1 and D2                                |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 3.6   | \$65.00  | \$234.00   | 1107F17745: RE: 0907F05876: Reviewed the samples provided for control EX- D1   |
| 8/21/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 3.4   | \$65.00  | \$221.00   | 1107F17746: RE: 0907F05877: Documented the samples provided for control EX- D1   |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F17566: CR: 0907F05840: E-Mail communication with PwC US team  |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F17567: CR: 0907F05841: Coordination/clarification content of validation templates with BPOs                                   |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F17568: CR: 0907F05842: Updating status summary list key controls TB 556 - status COTs   |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F17569: CR: 0907F05843: Discussing first questions/results expenditure cycle   |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.6  | \$200.00 | (\$320.00) | 1107F17570: CR: 0907F05844: Review first results of inventory/Financial Reporting cycles   |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F17571: CR: 0907F05845: TB 556 results - updating reconciliation with validation templates                                     |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -2.1  | \$200.00 | (\$420.00) | 1107F17572: CR: 0907F05846: Discussion with ICC - Comment N/A in COTs even when the control activity is performed - review of COTs |
| 8/21/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F17709: RE: 0907F05840: E-Mail communication with PwC US team  |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F17710: RE: 0907F05841: Coordination/clarification content of validation templates with BPOs                                   |
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F17711: RE: 0907F05842: Updating status summary list key controls TB 556 - status COTs   |
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F17712: RE: 0907F05843: Discussing first questions/results expenditure cycle   |
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.6   | \$215.00 | \$344.00   | 1107F17713: RE: 0907F05844: Review first results of inventory/Financial Reporting cycles   |
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F17714: RE: 0907F05845: TB 556 results - updating reconciliation with validation templates                                     |
| 8/21/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 2.1   | \$215.00 | \$451.50   | 1107F17715: RE: 0907F05846: Discussion with ICC - Comment N/A in COTs even when the control activity is performed - review of COTs |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F17573: CR: 0907F05847: cycle fixed assets: interview with contact person  |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F17574: CR: 0907F05848: cycle fixed assets: documentation of results   |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F17575: CR: 0907F05849: cycle revenue: interview with contact person   |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F17576: CR: 0907F05850: cycle revenue: documenting the results   |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F17716: RE: 0907F05847: cycle fixed assets: interview with contact person  |
| 8/21/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F17717: RE: 0907F05848: cycle fixed assets: documentation of results   |

| Date      | Name               | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F17718: RE: 0907F05849: cycle revenue: interview with contact person                                   |
| 8/21/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F17719: RE: 0907F05850: cycle revenue: documenting the results   |
| 8/21/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F17604: CR: 0907F05878: Coordination with Paola Navarro and Shannon regarding the Tooling and FA work. |
| 8/21/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F17605: CR: 0907F05879: Coordination with Paola Navarro and Shannon regarding the Tax work.            |
| 8/21/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F17747: RE: 0907F05878: Coordination with Paola Navarro and Shannon regarding the Tooling and FA work. |
| 8/21/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F17748: RE: 0907F05879: Coordination with Paola Navarro and Shannon regarding the Tax work.            |
| 8/21/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -2.8  | \$110.00 | (\$308.00) | 1107F17641: CR: 0807F00990: Updating of Finances with June 2007 Hours.                                     |
| 8/21/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -1.4  | \$110.00 | (\$154.00) | 1107F17642: CR: 0807F00991: Conversations with J Eckroth about new PMO tasks.                              |
| 8/21/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -1.7  | \$110.00 | (\$187.00) | 1107F17643: CR: 0807F00992: Updating of PwC/Delphi weekly status report Risk/Issue report..                |
| 8/21/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -2.3  | \$110.00 | (\$253.00) | 1107F17644: CR: 0807F00993: Updating of Finances with June 2007 Hours.                                     |
| 8/21/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | 2.8   | \$120.00 | \$336.00   | 1107F17784: RE: 0807F00990: Updating of Finances with June 2007 Hours.                                     |



| Date      | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/21/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.4   | \$120.00 | \$168.00   | 1107F17785: RE: 0807F00991: Conversations with J Eckroth about new PMO tasks.  |
| 8/21/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.7   | \$120.00 | \$204.00   | 1107F17786: RE: 0807F00992: Updating of PwC/Delphi weekly status report Risk/Issue report..  |
| 8/21/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 2.3   | \$120.00 | \$276.00   | 1107F17787: RE: 0807F00993: Updating of Finances with June 2007 Hours.   |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -0.9  | \$130.00 | (\$117.00) | 1107F17651: CR: 0807F00218: Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04).           |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.1  | \$130.00 | (\$273.00) | 1107F17652: CR: 0807F00219: Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04).           |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.6  | \$130.00 | (\$338.00) | 1107F17653: CR: 0807F00220: Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04).           |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -2.5  | \$130.00 | (\$325.00) | 1107F17654: CR: 0807F00221: Continued Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04). |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 0.9   | \$140.00 | \$126.00   | 1107F17794: RE: 0807F00218: Working on the documentation for Application Control EX-B7 (Expenditures/ SAP instance P04).           |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 2.1   | \$140.00 | \$294.00   | 1107F17795: RE: 0807F00219: Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04).           |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | 2.6   | \$140.00 | \$364.00   | 1107F17796: RE: 0807F00220: Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04).           |
| 8/21/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | 2.5   | \$140.00 | \$350.00   | 1107F17797: RE: 0807F00221: Continued Working on the documentation for Application Control EX-B5 (Expenditures/ SAP instance P04). |
| 8/21/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -4.6  | \$120.00 | (\$552.00) | 1107F17530: CR: 0907F05892: Rebill: 0807F01055: Expenditures testing and follow up.  |
| 8/21/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -4.4  | \$120.00 | (\$528.00) | 1107F17531: CR: 0907F05893: Rebill: 0807F01056: Expenditures and fixed assets testing and follow up.                               |
| 8/21/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 4.6   | \$130.00 | \$598.00   | 1107F17673: RE: 0907F05892: Rebill: 0807F01055: Expenditures testing and follow up.  |
| 8/21/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 4.4   | \$130.00 | \$572.00   | 1107F17674: RE: 0907F05893: Rebill: 0807F01056: Expenditures and fixed assets testing and follow up.                               |
| 8/21/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17558: CR: 0907F05832: Inventory: Discussion with ICC   |
| 8/21/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17559: CR: 0907F05833: Financial Reporting: Discussion with local ICC regarding FR-E1   |
| 8/21/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17560: CR: 0907F05834: Financial Reporting: Discussion with project manager regarding FR-E1                                   |
| 8/21/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F17561: CR: 0907F05835: Revenue: Meeting with assessor regarding RE-B1   |
| 8/21/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17562: CR: 0907F05836: Revenue: Testing documents obtained and documenting test results for RE-B1                             |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17563: CR: 0907F05837:<br>Financial Reporting: Meeting with<br>assessor regarding site specific control                               |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17564: CR: 0907F05838:<br>Financial Reporting: Testing documents<br>obtained and documenting test results<br>of site specific control |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17565: CR: 0907F05839:<br>Revenue: Meeting with assessor<br>regarding RE-B6   |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F17701: RE: 0907F05832:<br>Inventory: Discussion with ICC  |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17702: RE: 0907F05833:<br>Financial Reporting: Discussion with<br>local ICC regarding FR-E1   |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17703: RE: 0907F05834:<br>Financial Reporting: Discussion with<br>project manager regarding FR-E1                                     |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F17704: RE: 0907F05835:<br>Revenue: Meeting with assessor<br>regarding RE-B1   |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F17705: RE: 0907F05836:<br>Revenue: Testing documents obtained<br>and documenting test results for RE-B1                               |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17706: RE: 0907F05837:<br>Financial Reporting: Meeting with<br>assessor regarding site specific control                               |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F17707: RE: 0907F05838:<br>Financial Reporting: Testing documents<br>obtained and documenting test results<br>of site specific control |
| 8/21/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F17708: RE: 0907F05839:<br>Revenue: Meeting with assessor<br>regarding RE-B6   |

| Date      | Name                | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F17625: CR: 0907F05885: Rebill: 0807F00789: Delphi SOX Update Call (PwCM/ICM/ICC).   |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F17626: CR: 0907F05886: Rebill: 0807F00790: Worked on requests from the IC managers w/ P. Navarro, S. Herbst (PwC).  |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F17627: CR: 0907F05887: Rebill: 0807F00791: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro).   |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.4  | \$260.00 | (\$104.00) | 1107F17628: CR: 0907F05888: Rebill: 0807F00792: Meeting with Jay Lim (PwC) to give him instructions for compiling a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.2  | \$260.00 | (\$52.00)  | 1107F17629: CR: 0907F05889: Rebill: 0807F00793: Discussion with Jay Lim (PwC) about his spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F17768: RE: 0907F05885: Rebill: 0807F00789: Delphi SOX Update Call (PwCM/ICM/ICC).   |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F17769: RE: 0907F05886: Rebill: 0807F00790: Worked on requests from the IC managers w/ P. Navarro, S. Herbst (PwC).  |
| 8/21/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F17770: RE: 0907F05887: Rebill: 0807F00791: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro).   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.4   | \$280.00 | \$112.00   | 1107F17771: RE: 0907F05888: Rebill: 0807F00792: Meeting with Jay Lim (PwC) to give him instructions for compiling a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.2   | \$280.00 | \$56.00    | 1107F17772: RE: 0907F05889: Rebill: 0807F00793: Discussion with Jay Lim (PwC) about his spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control.. |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.1  | \$95.00  | (\$199.50) | 1107F17645: CR: 0807F01376: Log in files received from Iron Mountain for flowbacks project into master spreadsheet.  |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.8  | \$95.00  | (\$266.00) | 1107F17646: CR: 0807F01377: Sort files received from Iron Mountain for flowbacks project for cut off date.   |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.4  | \$95.00  | (\$228.00) | 1107F17647: CR: 0807F01378: Continued Sort files received from Iron Mountain for flowbacks project for cut off date.   |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.4  | \$95.00  | (\$133.00) | 1107F17648: CR: 0807F01379: Meeting with C Guibord (Siegfried Group) to discuss sorting of files received from Iron Mountain for flowbacks project for cut off date.   |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 2.1   | \$105.00 | \$220.50   | 1107F17788: RE: 0807F01376: Log in files received from Iron Mountain for flowbacks project into master spreadsheet.  |
| 8/21/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 2.8   | \$105.00 | \$294.00   | 1107F17789: RE: 0807F01377: Sort files received from Iron Mountain for flowbacks project for cut off date.   |

| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/21/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 2.4   | \$105.00 | \$252.00   | 1107F17790: RE: 0807F01378:<br>Continued Sort files received from Iron Mountain for flowbacks project for cut off date.   |
| 8/21/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 1.4   | \$105.00 | \$147.00   | 1107F17791: RE: 0807F01379:<br>Meeting with C Guibord (Siegfried Group) to discuss sorting of files received from Iron Mountain for flowbacks project for cut off date. |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | -2.5  | \$95.00  | (\$237.50) | 1107F17526: CR: 0807F00469:<br>Continue the review of documentation provided for the allowance for doubtful accounts control.   |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | -1.9  | \$95.00  | (\$180.50) | 1107F17527: CR: 0807F00470:<br>Document the review of evidence provided for the allowance for doubtful accounts control.  |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F17528: CR: 0807F00471:<br>Review and document evidence for the nonproductive inventory cycle counts.   |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 2.5   | \$105.00 | \$262.50   | 1107F17669: RE: 0807F00469:<br>Continue the review of documentation provided for the allowance for doubtful accounts control.   |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 1.9   | \$105.00 | \$199.50   | 1107F17670: RE: 0807F00470:<br>Document the review of evidence provided for the allowance for doubtful accounts control.  |
| 8/21/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F17671: RE: 0807F00471:<br>Review and document evidence for the nonproductive inventory cycle counts.   |
| 8/21/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$160.00 | (\$288.00) | 1107F17553: CR: 0907F05827:<br>Meeting with Mr. Drews (Accountant)  |
| 8/21/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$160.00 | (\$208.00) | 1107F17554: CR: 0907F05828:<br>Preparation of testing   |

| Date      | Name            | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | -2.2  | \$160.00 | (\$352.00) | 1107F17555: CR: 0907F05829: Documentation of controls   |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | -0.7  | \$160.00 | (\$112.00) | 1107F17556: CR: 0907F05830: Status meeting with team  |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | -2.7  | \$160.00 | (\$432.00) | 1107F17557: CR: 0907F05831: Interview with Mr. Drews (Accountant) regarding Financial Reporting controls; |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.8   | \$175.00 | \$315.00   | 1107F17696: RE: 0907F05827: Meeting with Mr. Drews (Accountant)   |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.3   | \$175.00 | \$227.50   | 1107F17697: RE: 0907F05828: Preparation of testing  |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$175.00 | \$385.00   | 1107F17698: RE: 0907F05829: Documentation of controls   |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 0.7   | \$175.00 | \$122.50   | 1107F17699: RE: 0907F05830: Status meeting with team  |
| 8/21/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.7   | \$175.00 | \$472.50   | 1107F17700: RE: 0907F05831: Interview with Mr. Drews (Accountant) regarding Financial Reporting controls; |
| 8/21/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -1.1  | \$165.00 | (\$181.50) | 1107F17524: CR: 0807F00318: Respond to questions from PwC team.   |
| 8/21/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F17525: CR: 0807F00319: Respond to questions from PwC team.   |
| 8/21/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 1.1   | \$180.00 | \$198.00   | 1107F17667: RE: 0807F00318: Respond to questions from PwC team.   |
| 8/21/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F17668: RE: 0807F00319: Respond to questions from PwC team.   |
| 8/21/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | -1.5  | \$260.00 | (\$390.00) | 1107F17664: CR: 0807F01555: Reply to E&Y Packard issues.  |
| 8/21/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | -1.5  | \$260.00 | (\$390.00) | 1107F17665: CR: 0807F01556: Developed ITGCC and SAP budget projections for Joe.                           |
| 8/21/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | 1.5   | \$280.00 | \$420.00   | 1107F17807: RE: 0807F01555: Reply to E&Y Packard issues.  |

| Date      | Name              | Position       | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|----------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/21/2007 | Wojdyla, Dennis   | Director       | United States | Project Administration (IT)         | 1.5   | \$280.00 | \$420.00   | 1107F17808: RE: 0807F01556: Developed ITGCC and SAP budget projections for Joe.  |
| 8/21/2007 | Zubres, Elizabeth | Administrative | United States | SOX 404 Sales and Use (Tax)         | 0.3   | \$80.00  | \$24.00    | 1107F25991: Sales and Use Tax resource allocation process.   |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | -1.3  | \$50.00  | (\$62.50)  | 1107F17883: CR: 0907F05970: Conducted an process understanding for the control activity IN - B4 with Shrinivas MK Assistant Manager Finance  |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | -1.2  | \$50.00  | (\$57.50)  | 1107F17884: CR: 0907F05971: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | -0.6  | \$50.00  | (\$30.00)  | 1107F17885: CR: 0907F05972: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | -3.4  | \$50.00  | (\$170.00) | 1107F17886: CR: 0907F05973: Reviewed the samples provided for control IN - B4  |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | -2.6  | \$50.00  | (\$130.00) | 1107F17887: CR: 0907F05974: Documented the samples provided for control IN - B4  |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | 1.3   | \$55.00  | \$68.75    | 1107F18020: RE: 0907F05970: Conducted an process understanding for the control activity IN - B4 with Shrinivas MK Assistant Manager Finance  |
| 8/22/2007 | Agarwal, Manish   | Associate      | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$63.25    | 1107F18021: RE: 0907F05971: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |



| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/22/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.6   | \$55.00  | \$33.00    | 1107F18022: RE: 0907F05972:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines. |
| 8/22/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 3.4   | \$55.00  | \$187.00   | 1107F18023: RE: 0907F05973:<br>Reviewed the samples provided for control IN - B4  |
| 8/22/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 2.6   | \$55.00  | \$143.00   | 1107F18024: RE: 0907F05974:<br>Documented the samples provided for control IN - B4  |
| 8/22/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | -1.0  | \$130.00 | (\$130.00) | 1107F17936: CR: 0807F00496:<br>Reviewed and finalized fixed assets documentation for posting to quickplace database.  |
| 8/22/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | 1.0   | \$140.00 | \$140.00   | 1107F18073: RE: 0807F00496:<br>Reviewed and finalized fixed assets documentation for posting to quickplace database.  |
| 8/22/2007 | Bann, Courtney  | Associate    | United States | ITGC Testing - General              | -0.5  | \$110.00 | (\$55.00)  | 1107F17945: CR: 0807F01488: I had a call with Manish and Abbey to discuss the Stonehouse, UK issues noted.  |
| 8/22/2007 | Bann, Courtney  | Associate    | United States | ITGC Testing - General              | 0.5   | \$120.00 | \$60.00    | 1107F18082: RE: 0807F01488: I had a call with Manish and Abbey to discuss the Stonehouse, UK issues noted.  |
| 8/22/2007 | Brown, Stasi    | Director     | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F17893: CR: 0807F00127:<br>Discuss SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Van Gorder (all PwC).             |
| 8/22/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F17894: CR: 0807F00128:<br>Meeting with Karen Cobb (Delphi Tax) to discuss pension plan testing status and relevancy to 2006 material weakness.                           |

| Date      | Name         | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F17895: CR: 0807F00129: Meeting with Sid Verma (PwC) to provide project overview for pension material weakness project.                                    |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | -0.4  | \$260.00 | (\$104.00) | 1107F17896: CR: 0807F00130: Meeting with D. Bayles (Delphi SOX) to provide status update on pension remediation of material weakness.                          |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | -2.0  | \$260.00 | (\$520.00) | 1107F17897: CR: 0807F00131: Review process documentation of Fidelity compensating controls over the pension demographic data.                                  |
| 8/22/2007 | Brown, Stasi | Director     | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F18030: RE: 0807F00127: Discuss SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Van Gorder (all PwC). |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F18031: RE: 0807F00128: Meeting with Karen Cobb (Delphi Tax) to discuss pension plan testing status and relevancy to 2006 material weakness.               |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F18032: RE: 0807F00129: Meeting with Sid Verma (PwC) to provide project overview for pension material weakness project.                                    |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | 0.4   | \$280.00 | \$112.00   | 1107F18033: RE: 0807F00130: Meeting with D. Bayles (Delphi SOX) to provide status update on pension remediation of material weakness.                          |
| 8/22/2007 | Brown, Stasi | Director     | United States | HR/Pension Assistance (US use only) | 2.0   | \$280.00 | \$560.00   | 1107F18034: RE: 0807F00131: Review process documentation of Fidelity compensating controls over the pension demographic data.                                  |
| 8/22/2007 | Dada, Kolade | Sr Associate | United States | Validation (US staff use only)      | -5.2  | \$120.00 | (\$624.00) | 1107F17831: CR: 0807F02430: Tested management's evidence of ensuring that CWIP are transferred to assets timely.   |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/22/2007 | Dada, Kolade   | Sr Associate | United States | Validation (US staff use only)   | 5.2   | \$130.00 | \$676.00   | 1107F17968: RE: 0807F02430: Tested management's evidence of ensuring that CWIP are transferred to assets timely.   |
| 8/22/2007 | Decker, Brian  | Partner      | United States | Project management (US use only) | -0.8  | \$390.00 | (\$312.00) | 1107F17898: CR: 0807F00180: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC). |
| 8/22/2007 | Decker, Brian  | Partner      | United States | Project management (US use only) | -1.5  | \$390.00 | (\$585.00) | 1107F17899: CR: 0807F00181: Draft remaining tasks for 2007 SOX work.   |
| 8/22/2007 | Decker, Brian  | Partner      | United States | Project management (US use only) | 0.8   | \$420.00 | \$336.00   | 1107F18035: RE: 0807F00180: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC). |
| 8/22/2007 | Decker, Brian  | Partner      | United States | Project management (US use only) | 1.5   | \$420.00 | \$630.00   | 1107F18036: RE: 0807F00181: Draft remaining tasks for 2007 SOX work.   |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -1.1  | \$180.00 | (\$198.00) | 1107F17921: CR: 0807F00562: PMO Transition Issue Handling.   |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -3.9  | \$180.00 | (\$702.00) | 1107F17922: CR: 0807F00563: Creation of PMO transition documentation.  |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -2.3  | \$180.00 | (\$414.00) | 1107F17923: CR: 0807F00564: Continued Creation of PMO transition documentation.  |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | -0.8  | \$180.00 | (\$144.00) | 1107F17924: CR: 0807F00565: Updating of finances with August 1-15 hours.   |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 1.1   | \$190.00 | \$209.00   | 1107F18058: RE: 0807F00562: PMO Transition Issue Handling.   |
| 8/22/2007 | Eckroth, Jenae | Associate    | United States | Project management (US use only) | 3.9   | \$190.00 | \$741.00   | 1107F18059: RE: 0807F00563: Creation of PMO transition documentation.  |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/22/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 2.3   | \$190.00 | \$437.00   | 1107F18060: RE: 0807F00564: Continued Creation of PMO transition documentation.  |
| 8/22/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only) | 0.8   | \$190.00 | \$152.00   | 1107F18061: RE: 0807F00565: Updating of finances with August 1-15 hours.   |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -1.2  | \$95.00  | (\$114.00) | 1107F17917: CR: 0807F00388: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests.   |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F17918: CR: 0807F00389: Conference call discussion with S Franklin (PwC) regarding SAP controls testing information.   |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17919: CR: 0807F00390: Researched information with IT technology regarding archive retention of large electronic files for Delphi SOX project.                  |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F17920: CR: 0807F00391: Further discussion with D Johnson (USIT PwC) regarding the storage of large electronic files relating to Delphi SOX project and testing. |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 1.2   | \$105.00 | \$126.00   | 1107F18054: RE: 0807F00388: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests.   |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.8   | \$105.00 | \$84.00    | 1107F18055: RE: 0807F00389: Conference call discussion with S Franklin (PwC) regarding SAP controls testing information.   |
| 8/22/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 1.3   | \$105.00 | \$136.50   | 1107F18056: RE: 0807F00390: Researched information with IT technology regarding archive retention of large electronic files for Delphi SOX project.                  |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/22/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F18057: RE: 0807F00391: Further discussion with D Johnson (USIT PwC) regarding the storage of large electronic files relating to Delphi SOX project and testing.   |
| 8/22/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | -3.2  | \$110.00 | (\$352.00) | 1107F17937: CR: 0807F01093: Documenting FR manual screen prints for control FRA4.  |
| 8/22/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | -3.8  | \$110.00 | (\$418.00) | 1107F17938: CR: 0807F01094: Documenting FR manual screen prints for control FRA5.  |
| 8/22/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | 3.2   | \$120.00 | \$384.00   | 1107F18074: RE: 0807F01093: Documenting FR manual screen prints for control FRA4.  |
| 8/22/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | 3.8   | \$120.00 | \$456.00   | 1107F18075: RE: 0807F01094: Documenting FR manual screen prints for control FRA5.  |
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.5  | \$130.00 | (\$325.00) | 1107F17939: CR: 0807F01880: Review of Manual Controls documentation for PG2 instance.  |
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -1.6  | \$130.00 | (\$208.00) | 1107F17940: CR: 0807F01881: Review of Manual Controls documentation for PG2 instance.  |
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.6  | \$130.00 | (\$468.00) | 1107F17941: CR: 0807F01882: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 2.5   | \$140.00 | \$350.00   | 1107F18076: RE: 0807F01880: Review of Manual Controls documentation for PG2 instance.  |
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | 1.6   | \$140.00 | \$224.00   | 1107F18077: RE: 0807F01881: Review of Manual Controls documentation for PG2 instance.  |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.6   | \$140.00 | \$504.00   | 1107F18078: RE: 0807F01882: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F17861: CR: 0907F05948: Status meeting with the team   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F17862: CR: 0907F05949: Interview with Mrs. Buksch concerning Expenditure controls   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F17863: CR: 0907F05950: Phone discussions with Mr. Dinter (PC&L)   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F17864: CR: 0907F05951: Phone discussions with Mr. Schwoog (Purchasing)  |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -4.4  | \$130.00 | (\$572.00) | 1107F17865: CR: 0907F05952: Testing and documentation of documents obtained  |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F17998: RE: 0907F05948: Status meeting with the team   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F17999: RE: 0907F05949: Interview with Mrs. Buksch concerning Expenditure controls   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F18000: RE: 0907F05950: Phone discussions with Mr. Dinter (PC&L)   |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F18001: RE: 0907F05951: Phone discussions with Mr. Schwoog (Purchasing)  |
| 8/22/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 4.4   | \$145.00 | \$638.00   | 1107F18002: RE: 0907F05952: Testing and documentation of documents obtained  |
| 8/22/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F17824: CR: 0807F01215: Prepared and sent sample request list for EX-E2 & EX-D1.   |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|--|
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F17825: CR: 0807F01216: Inquired regarding Ex-H1.  |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17826: CR: 0807F01217: Tested controls for the expenditure cycle.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.4  | \$95.00  | (\$133.00) | 1107F17827: CR: 0807F01218: Tested controls for the expenditure cycle.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F17828: CR: 0807F01219: Documented test results.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F17829: CR: 0807F01220: Documented test results.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F17830: CR: 0807F01221: Read COTs, Delphi policy docs and validation template to determine what samples to request and how to test the control activity. |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.1   | \$105.00 | \$115.50   | 1107F17961: RE: 0807F01215: Prepared and sent sample request list for EX-E2 & EX-D1.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F17962: RE: 0807F01216: Inquired regarding Ex-H1.  |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F17963: RE: 0807F01217: Tested controls for the expenditure cycle.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.4   | \$105.00 | \$147.00   | 1107F17964: RE: 0807F01218: Tested controls for the expenditure cycle.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F17965: RE: 0807F01219: Documented test results.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F17966: RE: 0807F01220: Documented test results.   |
| 8/22/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.1   | \$105.00 | \$115.50   | 1107F17967: RE: 0807F01221: Read COTs, Delphi policy docs and validation template to determine what samples to request and how to test the control activity. |

| Date      | Name            | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -2.2  | \$260.00 | (\$572.00) | 1107F17910: CR: 0907F05916:<br>Cleansed WCo's db w/ P. Navarro<br>(PwC)   |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -1.3  | \$260.00 | (\$338.00) | 1107F17911: CR: 0907F05917:<br>Discussed Delphi finances and analyzed<br>WIP template w/ P. Navarro (PwC)   |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -0.7  | \$260.00 | (\$182.00) | 1107F17912: CR: 0907F05918:<br>Discuss Delphi SOX remaining testing<br>needs and timeline for the balance of<br>2007 with Decker/Herbst/Van<br>Gorder/Brown/Navarro (all PwC) |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -2.8  | \$260.00 | (\$728.00) | 1107F17913: CR: 0907F05919:<br>Worked on cleaning up the working<br>community database  |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -1.5  | \$260.00 | (\$390.00) | 1107F17914: CR: 0907F05920:<br>Drafted remaining tasks for 2007 SOX<br>work w/ B. Decker, P. Navarro, K. Van<br>Gorder (all PwC)  |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 2.2   | \$280.00 | \$616.00   | 1107F18047: RE: 0907F05916:<br>Cleansed WCo's db w/ P. Navarro<br>(PwC)   |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 1.3   | \$280.00 | \$364.00   | 1107F18048: RE: 0907F05917:<br>Discussed Delphi finances and analyzed<br>WIP template w/ P. Navarro (PwC)   |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 0.7   | \$280.00 | \$196.00   | 1107F18049: RE: 0907F05918:<br>Discuss Delphi SOX remaining testing<br>needs and timeline for the balance of<br>2007 with Decker/Herbst/Van<br>Gorder/Brown/Navarro (all PwC) |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 2.8   | \$280.00 | \$784.00   | 1107F18050: RE: 0907F05919:<br>Worked on cleaning up the working<br>community database  |
| 8/22/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 1.5   | \$280.00 | \$420.00   | 1107F18051: RE: 0907F05920:<br>Drafted remaining tasks for 2007 SOX<br>work w/ B. Decker, P. Navarro, K. Van<br>Gorder (all PwC)  |



| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17866: CR: 0907F05953: enlarging sample for expenditure                             |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F17867: CR: 0907F05954: interview with local ICC                                     |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17868: CR: 0907F05955: interview with accounting clerk about employee cost template |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17869: CR: 0907F05956: binder preparation for employee cost                         |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F17870: CR: 0907F05957: interview with purchasing clerk                              |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17871: CR: 0907F05958: matching reconciliations with GL for employee cost template  |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F17872: CR: 0907F05959: evaluation of selected samples (employee cost validation)    |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F17873: CR: 0907F05960: comparison of COT description with validation template       |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F18003: RE: 0907F05953: enlarging sample for expenditure                             |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F18004: RE: 0907F05954: interview with local ICC                                     |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18005: RE: 0907F05955: interview with accounting clerk about employee cost template |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18006: RE: 0907F05956: binder preparation for employee cost                         |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18007: RE: 0907F05957: interview with purchasing clerk                              |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18008: RE: 0907F05958: matching reconciliations with GL for employee cost template  |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F18009: RE: 0907F05959: evaluation of selected samples (employee cost validation)  |
| 8/22/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00   | 1107F18010: RE: 0907F05960: comparison of COT description with validation template   |
| 8/22/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -2.0  | \$95.00  | (\$190.00) | 1107F17815: CR: 0807F00628: EC-A2:Review the timesheets of sample employees to ensure that no OT took place for salaried employees(modified due to char max - see original entry). |
| 8/22/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F17816: CR: 0807F00629: EC-A2: For employees deemed outside of normal hours, reviewed and ensured management approval was found.   |
| 8/22/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 2.0   | \$105.00 | \$210.00   | 1107F17952: RE: 0807F00628: EC-A2:Review the timesheets of sample employees to ensure that no OT took place for salaried employees(modified due to char max - see original entry). |
| 8/22/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F17953: RE: 0807F00629: EC-A2: For employees deemed outside of normal hours, reviewed and ensured management approval was found.   |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -2.0  | \$130.00 | (\$260.00) | 1107F17874: CR: 0907F05961: documentation of payroll account reconciliation and proper referencing of documents received.  |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17875: CR: 0907F05962: Review of account reconciliation policy and documentation in FA and EC folder in appropriate controls  |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F17876: CR: 0907F05963: FA account reconciliation, calculation to trace balances to G/L and S/L.   |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F17877: CR: 0907F05964: Proper referencing of FA account reconciliation documents in folder.   |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F17878: CR: 0907F05965: Documentation of FA account reconciliation results.  |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F17879: CR: 0907F05966: Comparing list of control activities tested by SAP team with validation template and appropriate documentation of changes. |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.2  | \$130.00 | (\$26.00)  | 1107F17880: CR: 0907F05967: documentation of SOD results in FA, EC and RE cycle.   |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17881: CR: 0907F05968: Formatting and updating issue template and status template.  |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F17882: CR: 0907F05969: Status meeting with team.  |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 2.0   | \$145.00 | \$290.00   | 1107F18011: RE: 0907F05961: documentation of payroll account reconciliation and proper referencing of documents received.                              |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18012: RE: 0907F05962: Review of account reconciliation policy and documentation in FA and EC folder in appropriate controls                      |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F18013: RE: 0907F05963: FA account reconciliation, calculation to trace balances to G/L and S/L.   |
| 8/22/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18014: RE: 0907F05964: Proper referencing of FA account reconciliation documents in folder.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.4   | \$145.00 | \$203.00   | 1107F18015: RE: 0907F05965: Documentation of FA account reconciliation results.  |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.0   | \$145.00 | \$145.00   | 1107F18016: RE: 0907F05966: Comparing list of control activities tested by SAP team with validation template and appropriate documentation of changes.         |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.2   | \$145.00 | \$29.00    | 1107F18017: RE: 0907F05967: documentation of SOD results in FA, EC and RE cycle.   |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.2   | \$145.00 | \$174.00   | 1107F18018: RE: 0907F05968: Formatting and updating issue template and status template.  |
| 8/22/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.9   | \$145.00 | \$130.50   | 1107F18019: RE: 0907F05969: Status meeting with team.  |
| 8/22/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.7  | \$165.00 | (\$610.50) | 1107F17832: CR: 0907F05906: Continued Thermal audit engagement management, including guidance relevant to auditor fieldwork for revenue cycle test procedures. |
| 8/22/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.4  | \$165.00 | (\$726.00) | 1107F17833: CR: 0907F05907: Documentation of test procedures regarding performance of financial reporting cycle.   |
| 8/22/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.7   | \$180.00 | \$666.00   | 1107F17969: RE: 0907F05906: Continued Thermal audit engagement management, including guidance relevant to auditor fieldwork for revenue cycle test procedures. |
| 8/22/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.4   | \$180.00 | \$792.00   | 1107F17970: RE: 0907F05907: Documentation of test procedures regarding performance of financial reporting cycle.   |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | -0.1  | \$95.00  | (\$9.50)   | 1107F17820: CR: 0807F00740: E-mail D Bender (ACS) to follow-up on request for Payroll (Check) Registers for Hourly and Salaried Employees at Lockport and Vandalia for Employee Cost Control Activity A2.. |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | -1.6  | \$95.00  | (\$152.00) | 1107F17821: CR: 0807F00741: Document Inventory Control Activity A1.  |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | -2.2  | \$95.00  | (\$209.00) | 1107F17822: CR: 0807F00742: Document Inventory Control Activity A1.  |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | -3.1  | \$95.00  | (\$294.50) | 1107F17823: CR: 0807F00743: Perform testing of Inventory Control Activity A2.  |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.1   | \$105.00 | \$10.50    | 1107F17957: RE: 0807F00740: E-mail D Bender (ACS) to follow-up on request for Payroll (Check) Registers for Hourly and Salaried Employees at Lockport and Vandalia for Employee Cost Control Activity A2.. |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.6   | \$105.00 | \$168.00   | 1107F17958: RE: 0807F00741: Document Inventory Control Activity A1.  |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 2.2   | \$105.00 | \$231.00   | 1107F17959: RE: 0807F00742: Document Inventory Control Activity A1.  |
| 8/22/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 3.1   | \$105.00 | \$325.50   | 1107F17960: RE: 0807F00743: Perform testing of Inventory Control Activity A2.  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.0  | \$120.00 | (\$240.00) | 1107F17900: CR: 0807F00888: Reviewed documentation attached into the working community database. Discussed level of importance of documentation to retain or discard of with Shannon Herbst..              |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.7  | \$120.00 | (\$204.00) | 1107F17901: CR: 0807F00889: Discussed Delphi finances and analyzed WIP template.  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.8  | \$120.00 | (\$96.00)  | 1107F17902: CR: 0807F00890: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC).  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.6  | \$120.00 | (\$192.00) | 1107F17903: CR: 0807F00891: Drafted remaining tasks for 2007 SOX work, rainbow chart, items description, due dates, responsible/owner.  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -2.3  | \$120.00 | (\$276.00) | 1107F17904: CR: 0807F00892: Analyzed WIP Mgmt template to identified budgeted time vs. actuals. Enhanced the template to provide a more clear relation between codes and projects, levels and staff working on the client.. |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.5  | \$120.00 | (\$60.00)  | 1107F17905: CR: 0807F00893: Requested most up to date WIPs to work on comparison of actual vs. budget for IT projects.  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.0   | \$130.00 | \$260.00   | 1107F18037: RE: 0807F00888: Reviewed documentation attached into the working community database. Discussed level of importance of documentation to retain or discard of with Shannon Herbst..                               |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.7   | \$130.00 | \$221.00   | 1107F18038: RE: 0807F00889: Discussed Delphi finances and analyzed WIP template.  |
| 8/22/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.8   | \$130.00 | \$104.00   | 1107F18039: RE: 0807F00890: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC).  |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total        | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|--------------|--|
| 8/22/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 1.6   | \$130.00 | \$208.00     | 1107F18040: RE: 0807F00891:<br>Drafted remaining tasks for 2007 SOX work, rainbow chart, items description, due dates, responsible/owner.  |
| 8/22/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 2.3   | \$130.00 | \$299.00     | 1107F18041: RE: 0807F00892:<br>Analyzed WIP Mgmt template to identified budgeted time vs. actuals. Enhanced the template to provide a more clear relation between codes and projects, levels and staff working on the client.. |
| 8/22/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 0.5   | \$130.00 | \$65.00      | 1107F18042: RE: 0807F00893:<br>Requested most up to date WIPs to work on comparison of actual vs. budget for IT projects.  |
| 8/22/2007 | Osterman, Scott   | Director     | United States | Project Management                  | -3.2  | \$360.00 | (\$1,152.00) | 1107F17942: CR: 0807F01290:<br>Discussion with A. Bianco on internal Delphi IT resourcing status, security issues identified.  |
| 8/22/2007 | Osterman, Scott   | Director     | United States | Project Management                  | -1.4  | \$360.00 | (\$504.00)   | 1107F17943: CR: 0807F01291:<br>Discussion with A. Bianco on development of Security COE.   |
| 8/22/2007 | Osterman, Scott   | Director     | United States | Project Management                  | 3.2   | \$380.00 | \$1,216.00   | 1107F18079: RE: 0807F01290:<br>Discussion with A. Bianco on internal Delphi IT resourcing status, security issues identified.  |
| 8/22/2007 | Osterman, Scott   | Director     | United States | Project Management                  | 1.4   | \$380.00 | \$532.00     | 1107F18080: RE: 0807F01291:<br>Discussion with A. Bianco on development of Security COE.   |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.2  | \$60.00  | (\$133.00)   | 1107F17888: CR: 0907F05975:<br>Conducted an process understanding for the control activity RE -A1 with - Manjunath (Sales Manager)   |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$47.00)    | 1107F17889: CR: 0907F05976:<br>Conducted an process understanding for the control activity RE -A1 with - Shrinivas MK Assistant Manager - Finance (Delphi) .   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.3  | \$60.00 | (\$76.00)  | 1107F17890: CR: 0907F05977: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.6  | \$60.00 | (\$36.00)  | 1107F17891: CR: 0907F05978: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -4.1  | \$60.00 | (\$248.00) | 1107F17892: CR: 0907F05979: Reviewed and documented the samples provided for control RE-A1   |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.2   | \$65.00 | \$144.08   | 1107F18025: RE: 0907F05975: Conducted an process understanding for the control activity RE -A1 with - Manjunath (Sales Manager)  |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$50.92    | 1107F18026: RE: 0907F05976: Conducted an process understanding for the control activity RE -A1 with - Shrinivas MK Assistant Manager - Finance (Delphi) .  |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$82.33    | 1107F18027: RE: 0907F05977: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.6   | \$65.00 | \$39.00    | 1107F18028: RE: 0907F05978: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/22/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 4.1   | \$65.00 | \$268.67   | 1107F18029: RE: 0907F05979: Reviewed and documented the samples provided for control RE-A1   |



| Date      | Name         | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|--------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F17846: CR: 0907F05933: summarization sheets - updating status                            |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F17847: CR: 0907F05934: Updating status - discussion with ICC - planning next steps       |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F17848: CR: 0907F05935: E-mail communication with PwC US team                             |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.4  | \$200.00 | (\$280.00) | 1107F17849: CR: 0907F05936: coordination appointments with BPOs - testing procedures          |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F17850: CR: 0907F05937: Review first results of Inventory/Financial reporting             |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.9  | \$200.00 | (\$380.00) | 1107F17851: CR: 0907F05938: Update discussion with ICC - N/A in COTs - but relevant processes |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F17852: CR: 0907F05939: Testing Expenditure Cycle   |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F17853: CR: 0907F05940: Discussion with ICC - Issue Tracker                               |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F17854: CR: 0907F05941: Provide Fuba team with open questions                             |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F17983: RE: 0907F05933: summarization sheets - updating status                            |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F17984: RE: 0907F05934: Updating status - discussion with ICC - planning next steps       |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F17985: RE: 0907F05935: E-mail communication with PwC US team                             |
| 8/22/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.4   | \$215.00 | \$301.00   | 1107F17986: RE: 0907F05936: coordination appointments with BPOs - testing procedures          |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/22/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F17987: RE: 0907F05937: Review first results of Inventory/Financial reporting             |
| 8/22/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.9   | \$215.00 | \$408.50   | 1107F17988: RE: 0907F05938: Update discussion with ICC - N/A in COTs - but relevant processes |
| 8/22/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F17989: RE: 0907F05939: Testing Expenditure Cycle   |
| 8/22/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F17990: RE: 0907F05940: Discussion with ICC - Issue Tracker                               |
| 8/22/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F17991: RE: 0907F05941: Provide Fuba team with open questions                             |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F17855: CR: 0907F05942: cycle revenue: testing and documenting results                    |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F17856: CR: 0907F05943: cycle revenue: discussion with contact person                     |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F17857: CR: 0907F05944: cycle revenue: documentation of results                           |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F17858: CR: 0907F05945: cycle fixed assets: documentation of results                      |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F17859: CR: 0907F05946: cycle fixed assets: discussion with contact person                |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F17860: CR: 0907F05947: cycle fixed assets: testing and documenting results               |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F17992: RE: 0907F05942: cycle revenue: testing and documenting results                    |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F17993: RE: 0907F05943: cycle revenue: discussion with contact person                     |
| 8/22/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F17994: RE: 0907F05944: cycle revenue: documentation of results                           |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Rotthaus, Maike   | Associate    | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F17995: RE: 0907F05945: cycle fixed assets: documentation of results   |
| 8/22/2007 | Rotthaus, Maike   | Associate    | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F17996: RE: 0907F05946: cycle fixed assets: discussion with contact person   |
| 8/22/2007 | Rotthaus, Maike   | Associate    | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F17997: RE: 0907F05947: cycle fixed assets: testing and documenting results  |
| 8/22/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | -2.6  | \$110.00 | (\$286.00) | 1107F17925: CR: 0807F00989: Net meeting and conference call with Delphi IT and Trintech to upgrade CARS STG to 3.2.2.              |
| 8/22/2007 | Shehi, Renis      | Associate    | United States | Certus/CARS Program (US use only)   | 2.6   | \$120.00 | \$312.00   | 1107F18062: RE: 0807F00989: Net meeting and conference call with Delphi IT and Trintech to upgrade CARS STG to 3.2.2.              |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -0.7  | \$130.00 | (\$91.00)  | 1107F17931: CR: 0807F00222: Retrieving documentation from Quickplace.  |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -0.9  | \$130.00 | (\$117.00) | 1107F17932: CR: 0807F00223: Reviewing Technical documentation for Application Controls available on Guardian.                      |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -0.6  | \$130.00 | (\$78.00)  | 1107F17933: CR: 0807F00224: Participating in the conference call (Weekly status update).   |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -3.4  | \$130.00 | (\$442.00) | 1107F17934: CR: 0807F00225: Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04).           |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -2.5  | \$130.00 | (\$325.00) | 1107F17935: CR: 0807F00226: Continued Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04). |

| Date      | Name              | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|--------------------------------|-------|----------|------------|--|
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                    | 0.7   | \$140.00 | \$98.00    | 1107F18068: RE: 0807F00222: Retrieving documentation from Quickplace.  |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                    | 0.9   | \$140.00 | \$126.00   | 1107F18069: RE: 0807F00223: Reviewing Technical documentation for Application Controls available on Guardian.                      |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                    | 0.6   | \$140.00 | \$84.00    | 1107F18070: RE: 0807F00224: Participating in the conference call (Weekly status update).   |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                    | 3.4   | \$140.00 | \$476.00   | 1107F18071: RE: 0807F00225: Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04).           |
| 8/22/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                    | 2.5   | \$140.00 | \$350.00   | 1107F18072: RE: 0807F00226: Continued Working on the documentation for Application Control EX-A5 (Expenditures/ SAP instance P04). |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | -5.0  | \$120.00 | (\$600.00) | 1107F17817: CR: 0907F05987: Rebill: 0807F01057: Expenditures and fixed assets testing and follow up.                               |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | -4.0  | \$120.00 | (\$480.00) | 1107F17818: CR: 0907F05988: Rebill: 0807F01058: Expenditures and fixed assets testing and follow up.                               |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | -0.5  | \$120.00 | (\$60.00)  | 1107F17819: CR: 0907F05989: Rebill: 0807F01059: Status update with team.   |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | 5.0   | \$130.00 | \$650.00   | 1107F17954: RE: 0907F05987: Rebill: 0807F01057: Expenditures and fixed assets testing and follow up.                               |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | 4.0   | \$130.00 | \$520.00   | 1107F17955: RE: 0907F05988: Rebill: 0807F01058: Expenditures and fixed assets testing and follow up.                               |
| 8/22/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only) | 0.5   | \$130.00 | \$65.00    | 1107F17956: RE: 0907F05989: Rebill: 0807F01059: Status update with team.   |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F17839: CR: 0907F05926: Revenue: Call with sales clerk regarding RE-B1   |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F17840: CR: 0907F05927: Financial Reporting: Meeting with General Manager regarding FR-E1 and FR-E2                              |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17841: CR: 0907F05928: Financial Reporting: Meeting with assessor regarding account reconciliations                             |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F17842: CR: 0907F05929: Financial Reporting: Testing documents obtained and documenting test results for account reconciliations |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F17843: CR: 0907F05930: Inventory: Testing documents obtained and documenting test results for account reconciliations           |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F17844: CR: 0907F05931: User access: Discussion with local ICC   |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F17845: CR: 0907F05932: Financial Reporting: Preparing of sample size for FR-A1  |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F17976: RE: 0907F05926: Revenue: Call with sales clerk regarding RE-B1   |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F17977: RE: 0907F05927: Financial Reporting: Meeting with General Manager regarding FR-E1 and FR-E2                              |
| 8/22/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17978: RE: 0907F05928: Financial Reporting: Meeting with assessor regarding account reconciliations                             |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F17979: RE: 0907F05929: Financial Reporting: Testing documents obtained and documenting test results for account reconciliations   |
| 8/22/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F17980: RE: 0907F05930: Inventory: Testing documents obtained and documenting test results for account reconciliations   |
| 8/22/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F17981: RE: 0907F05931: User access: Discussion with local ICC   |
| 8/22/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F17982: RE: 0907F05932: Financial Reporting: Preparing of sample size for FR-A1  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F17906: CR: 0907F05902: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.7  | \$260.00 | (\$442.00) | 1107F17907: CR: 0907F05903: Worked on requests from the IC managers w/ P. Navarro, S. Herbst (PwC)   |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.8  | \$260.00 | (\$468.00) | 1107F17908: CR: 0907F05904: Delphi SOX Update Call (PwCM/ICM/ICC)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -3.2  | \$260.00 | (\$832.00) | 1107F17909: CR: 0907F05905: Updated Delphi affiliates data w/ S. Herbst (PwC)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F17915: CR: 0907F05982: Rebill: 0807F00794: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC). |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F17916: CR: 0907F05983: Rebill: 0807F00795: Draft remaining tasks for 2007 SOX work w/ S. Herbst, P. Navarro, B. Decker (all PwC).   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F18043: RE: 0907F05902: PwC discussion on Delphi SOX team hot topics (Brown, Decker, Peterson, Herbst, Van Gorder, Navarro)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.7   | \$280.00 | \$476.00   | 1107F18044: RE: 0907F05903: Worked on requests from the IC managers w/ P. Navarro, S. Herbst (PwC)   |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.8   | \$280.00 | \$504.00   | 1107F18045: RE: 0907F05904: Delphi SOX Update Call (PwCM/ICM/ICC)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 3.2   | \$280.00 | \$896.00   | 1107F18046: RE: 0907F05905: Updated Delphi affiliates data w/ S. Herbst (PwC)  |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F18052: RE: 0907F05982: Rebill: 0807F00794: Discuss Delphi SOX remaining testing needs and timeline for the balance of 2007 with Decker/Herbst/Van Gorder/Brown/Navarro (all PwC). |
| 8/22/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F18053: RE: 0907F05983: Rebill: 0807F00795: Draft remaining tasks for 2007 SOX work w/ S. Herbst, P. Navarro, B. Decker (all PwC).   |
| 8/22/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.7  | \$95.00  | (\$161.50) | 1107F17926: CR: 0807F01380: Reconcile files received from Iron Mountain for flowback project with receiving slip.  |
| 8/22/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -4.1  | \$95.00  | (\$389.50) | 1107F17927: CR: 0807F01381: Update Flowbacks Master Spreadsheet with received files to obtain list of files that haven't been received.  |
| 8/22/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17928: CR: 0807F01382: Email M Jaroma (Iron Mountain) with list of files needed for flowbacks project.  |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F17929: CR: 0807F01383: Phone conversation with J Lim (PwC) about locating files for the Manually Calculated pension project for Grant Thornton.. |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -1.8  | \$95.00  | (\$171.00) | 1107F17930: CR: 0807F01384: Reviewing files for manually calculated audit for variance explanations.  |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.7   | \$105.00 | \$178.50   | 1107F18063: RE: 0807F01380: Reconcile files received from Iron Mountain for flowback project with receiving slip.                                     |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 4.1   | \$105.00 | \$430.50   | 1107F18064: RE: 0807F01381: Update Flowbacks Master Spreadsheet with received files to obtain list of files that haven't been received.               |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F18065: RE: 0807F01382: Email M Jaroma (Iron Mountain) with list of files needed for flowbacks project.   |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.3   | \$105.00 | \$31.50    | 1107F18066: RE: 0807F01383: Phone conversation with J Lim (PwC) about locating files for the Manually Calculated pension project for Grant Thornton.. |
| 8/22/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.8   | \$105.00 | \$189.00   | 1107F18067: RE: 0807F01384: Reviewing files for manually calculated audit for variance explanations.  |
| 8/22/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.7  | \$95.00  | (\$256.50) | 1107F17812: CR: 0807F00472: Review evidence obtained for the billing adjustments reconciliation for account 2310.                                     |
| 8/22/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -3.1  | \$95.00  | (\$294.50) | 1107F17813: CR: 0807F00473: Review evidence obtained for the billing adjustments reconciliation for account 2311.                                     |



| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/22/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | -2.1  | \$95.00  | (\$199.50) | 1107F17814: CR: 0807F00474: Review allowance for bad debts and billing adjustments reconciliations in CARS, print out reconciliations and review evidence and document results. |
| 8/22/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 2.7   | \$105.00 | \$283.50   | 1107F17949: RE: 0807F00472: Review evidence obtained for the billing adjustments reconciliation for account 2310.   |
| 8/22/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 3.1   | \$105.00 | \$325.50   | 1107F17950: RE: 0807F00473: Review evidence obtained for the billing adjustments reconciliation for account 2311.   |
| 8/22/2007 | Voytsekhivskyy, Igor | Associate    | United States | Validation (US staff use only)      | 2.1   | \$105.00 | \$220.50   | 1107F17951: RE: 0807F00474: Review allowance for bad debts and billing adjustments reconciliations in CARS, print out reconciliations and review evidence and document results. |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Delphi - Travel                     | -1.8  | \$160.00 | (\$280.00) | 1107F17834: CR: 0907F05921: Travel from FUBA location in Bad Salzdetfurth to Bochum (3.50 hrs. * 50% )  |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$160.00 | (\$288.00) | 1107F17835: CR: 0907F05922: Interview with Mr. Drews (Accountant) regarding Financial Reporting controls;   |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$160.00 | (\$144.00) | 1107F17836: CR: 0907F05923: Status meeting with team  |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -2.6  | \$160.00 | (\$416.00) | 1107F17837: CR: 0907F05924: Testing of Financial Reporting controls   |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$160.00 | (\$208.00) | 1107F17838: CR: 0907F05925: Discussion with Finance personell regarding SAP report of journal vouchers  |
| 8/22/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Delphi - Travel                     | 1.8   | \$175.00 | \$306.25   | 1107F17971: RE: 0907F05921: Travel from FUBA location in Bad Salzdetfurth to Bochum (3.50 hrs. * 50% )  |

| Date      | Name            | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/22/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.8   | \$175.00 | \$315.00   | 1107F17972: RE: 0907F05922: Interview with Mr. Drews (Accountant) regarding Financial Reporting controls; |
| 8/22/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 0.9   | \$175.00 | \$157.50   | 1107F17973: RE: 0907F05923: Status meeting with team  |
| 8/22/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.6   | \$175.00 | \$455.00   | 1107F17974: RE: 0907F05924: Testing of Financial Reporting controls                                       |
| 8/22/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.3   | \$175.00 | \$227.50   | 1107F17975: RE: 0907F05925: Discussion with Finance personell regarding SAP report of journal vouchers    |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -0.7  | \$165.00 | (\$115.50) | 1107F17809: CR: 0807F00320: Meeting with Fredrik Olsson (Delphi) and PwC team to discuss status.          |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -0.9  | \$165.00 | (\$148.50) | 1107F17810: CR: 0807F00321: Respond to questions from the PwC team and Delphi.                            |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F17811: CR: 0807F00322: Respond to questions from the PwC team.                                       |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 0.7   | \$180.00 | \$126.00   | 1107F17946: RE: 0807F00320: Meeting with Fredrik Olsson (Delphi) and PwC team to discuss status.          |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 0.9   | \$180.00 | \$162.00   | 1107F17947: RE: 0807F00321: Respond to questions from the PwC team and Delphi.                            |
| 8/22/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F17948: RE: 0807F00322: Respond to questions from the PwC team.                                       |
| 8/22/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | -1.0  | \$260.00 | (\$260.00) | 1107F17944: CR: 0807F01557: WIP analysis and meeting with Manish.   |
| 8/22/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | 1.0   | \$280.00 | \$280.00   | 1107F18081: RE: 0807F01557: WIP analysis and meeting with Manish.   |

| Date      | Name            | Position     | Work Country  | Task Code                            | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|--------------------------------------|-------|----------|------------|--|
| 8/22/2007 | Woods, Kristy   | Sr Associate | United States | Manage foreign billing (US use only) | 0.2   | \$260.00 | \$52.00    | 1107F25992: Update Landwell invoices status for France in Foreign Status narrative for PMO Team.   |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -1.1  | \$50.00  | (\$56.67)  | 1107F18140: CR: 0907F06058: Conducted an process understanding for the control activity IN-B3 with Dinakar PC&L Executive.   |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -1.2  | \$50.00  | (\$61.67)  | 1107F18141: CR: 0907F06059: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -0.6  | \$50.00  | (\$31.67)  | 1107F18142: CR: 0907F06060: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -4.3  | \$50.00  | (\$212.50) | 1107F18143: CR: 0907F06061: Reviewed and documented the samples provided for control IN B3   |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -1.2  | \$50.00  | (\$60.00)  | 1107F18144: CR: 0907F06062: Reviewed and documented the samples provided for control IN B3.Checked extra documents to supporting the action taken by management for unreconciled items in IN B3.         |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | -0.6  | \$50.00  | (\$27.50)  | 1107F18145: CR: 0907F06063: Obtained clarification of the un reconciled items in IN B3 with process owners   |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)  | 1.1   | \$55.00  | \$62.33    | 1107F18269: RE: 0907F06058: Conducted an process understanding for the control activity IN-B3 with Dinakar PC&L Executive.   |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$67.83    | 1107F18270: RE: 0907F06059: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.6   | \$55.00  | \$34.83    | 1107F18271: RE: 0907F06060: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 4.3   | \$55.00  | \$233.75   | 1107F18272: RE: 0907F06061: Reviewed and documented the samples provided for control IN B3   |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$66.00    | 1107F18273: RE: 0907F06062: Reviewed and documented the samples provided for control IN B3. Checked extra documents to supporting the action taken by management for unreconciled items in IN B3.        |
| 8/23/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.6   | \$55.00  | \$30.25    | 1107F18274: RE: 0907F06063: Obtained clarification of the un reconciled items in IN B3 with process owners   |
| 8/23/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | -1.5  | \$130.00 | (\$195.00) | 1107F18203: CR: 0807F00497: Reviewed and finalized fixed assets documentation for posting to quickplace database.  |
| 8/23/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | 1.5   | \$140.00 | \$210.00   | 1107F18332: RE: 0807F00497: Reviewed and finalized fixed assets documentation for posting to quickplace database.  |
| 8/23/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -4.5  | \$120.00 | (\$540.00) | 1107F18101: CR: 0807F02428: Documented revenue testing relating to Delphi Thermal's and Interior's quartely bad debt reserve analysis.   |

| Date      | Name            | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/23/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | -4.7  | \$120.00 | (\$564.00) | 1107F18102: CR: 0807F02429: Tested Delphi Thermal's quarterly bad debt reserve analysis by tracing and agreeing selected customers' total receivables(modified due to char max - see original entry). |
| 8/23/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | 4.5   | \$130.00 | \$585.00   | 1107F18230: RE: 0807F02428: Documented revenue testing relating to Delphi Thermal's and Interior's quartely bad debt reserve analysis.  |
| 8/23/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)   | 4.7   | \$130.00 | \$611.00   | 1107F18231: RE: 0807F02429: Tested Delphi Thermal's quarterly bad debt reserve analysis by tracing and agreeing selected customers' total receivables(modified due to char max - see original entry). |
| 8/23/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)   | -4.0  | \$95.00  | (\$380.00) | 1107F18089: CR: 0807F01650: Began testing of Revenue test F1.   |
| 8/23/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)   | -4.2  | \$95.00  | (\$399.00) | 1107F18090: CR: 0807F01662: Began testing revenue control F1.   |
| 8/23/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)   | 4.0   | \$105.00 | \$420.00   | 1107F18218: RE: 0807F01650: Began testing of Revenue test F1.   |
| 8/23/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)   | 4.2   | \$105.00 | \$441.00   | 1107F18219: RE: 0807F01662: Began testing revenue control F1.   |
| 8/23/2007 | Decker, Brian   | Partner      | United States | Project management (US use only) | -0.7  | \$390.00 | (\$273.00) | 1107F18154: CR: 0807F00182: Weekly PwC status call.   |
| 8/23/2007 | Decker, Brian   | Partner      | United States | Project management (US use only) | -1.2  | \$390.00 | (\$468.00) | 1107F18155: CR: 0807F00183: Weekly update meeting with Dave Bayles.   |
| 8/23/2007 | Decker, Brian   | Partner      | United States | Project management (US use only) | 0.7   | \$420.00 | \$294.00   | 1107F18283: RE: 0807F00182: Weekly PwC status call.   |
| 8/23/2007 | Decker, Brian   | Partner      | United States | Project management (US use only) | 1.2   | \$420.00 | \$504.00   | 1107F18284: RE: 0807F00183: Weekly update meeting with Dave Bayles.   |

| Date      | Name             | Position  | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/23/2007 | Delaunay, Helene | Manager   | France        | Planning (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F18111: CR: 0907F06029: weekly call with all PwC offices involved in the engagement                                    |
| 8/23/2007 | Delaunay, Helene | Manager   | France        | Planning (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F18240: RE: 0907F06029: weekly call with all PwC offices involved in the engagement                                    |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | -3.1  | \$180.00 | (\$558.00) | 1107F18188: CR: 0807F00566: Creation of PMO transition documentation.  |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | -2.7  | \$180.00 | (\$486.00) | 1107F18189: CR: 0807F00567: Continued Creation of PMO transition documentation.  |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | -1.5  | \$180.00 | (\$270.00) | 1107F18190: CR: 0807F00568: Conversations with R. Shehi about new PMO tasks.   |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | -2.1  | \$180.00 | (\$378.00) | 1107F18191: CR: 0807F00569: PMO Transition Issue Handling.   |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | 3.1   | \$190.00 | \$589.00   | 1107F18317: RE: 0807F00566: Creation of PMO transition documentation.  |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | 2.7   | \$190.00 | \$513.00   | 1107F18318: RE: 0807F00567: Continued Creation of PMO transition documentation.  |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | 1.5   | \$190.00 | \$285.00   | 1107F18319: RE: 0807F00568: Conversations with R. Shehi about new PMO tasks.   |
| 8/23/2007 | Eckroth, Jenae   | Associate | United States | Project management (US use only)  | 2.1   | \$190.00 | \$399.00   | 1107F18320: RE: 0807F00569: PMO Transition Issue Handling.   |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only)  | -1.1  | \$95.00  | (\$104.50) | 1107F18184: CR: 0807F00392: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests. |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F18185: CR: 0807F00393: Meeting with K Van Gorder (PwC) to discuss Delphi SOX documents and retention.                     |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F18186: CR: 0807F00394: Discussion with P Navarro (PwC) regarding review of Delphi files and binders to be sent to client. |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F18187: CR: 0807F00395: Reviewed and updated Working Community Database files and documents.                               |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 1.1   | \$105.00 | \$115.50   | 1107F18313: RE: 0807F00392: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests.     |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F18314: RE: 0807F00393: Meeting with K Van Gorder (PwC) to discuss Delphi SOX documents and retention.                     |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.6   | \$105.00 | \$63.00    | 1107F18315: RE: 0807F00394: Discussion with P Navarro (PwC) regarding review of Delphi files and binders to be sent to client. |
| 8/23/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F18316: RE: 0807F00395: Reviewed and updated Working Community Database files and documents.                               |
| 8/23/2007 | Fatima, Subia    | Associate | United States | Financial Reporting              | -4.1  | \$110.00 | (\$451.00) | 1107F18204: CR: 0807F01095: Documenting FR manual screen prints for control FRA6 for PG2.                                      |
| 8/23/2007 | Fatima, Subia    | Associate | United States | Financial Reporting              | -4.0  | \$110.00 | (\$440.00) | 1107F18205: CR: 0807F01106: Review and upload FR controls for the PG2 instance.  |
| 8/23/2007 | Fatima, Subia    | Associate | United States | Financial Reporting              | 4.1   | \$120.00 | \$492.00   | 1107F18333: RE: 0807F01095: Documenting FR manual screen prints for control FRA6 for PG2.                                      |

| Date      | Name                | Position     | Work Country  | Task Code           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|---------------------|-------|----------|------------|--|
| 8/23/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting | 4.0   | \$120.00 | \$480.00   | 1107F18334: RE: 0807F01106: Review and upload FR controls for the PG2 instance.  |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | -1.4  | \$130.00 | (\$182.00) | 1107F18207: CR: 0807F01883: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | -2.4  | \$130.00 | (\$312.00) | 1107F18208: CR: 0807F01884: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | -0.7  | \$130.00 | (\$91.00)  | 1107F18209: CR: 0807F01885: Addressing questions, issues about documentation and status of project.  |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | -1.8  | \$130.00 | (\$234.00) | 1107F18210: CR: 0807F01886: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | 1.4   | \$140.00 | \$196.00   | 1107F18336: RE: 0807F01883: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | 2.4   | \$140.00 | \$336.00   | 1107F18337: RE: 0807F01884: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other               | 0.7   | \$140.00 | \$98.00    | 1107F18338: RE: 0807F01885: Addressing questions, issues about documentation and status of project.  |



| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.8   | \$140.00 | \$252.00   | 1107F18339: RE: 0807F01886: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F18127: CR: 0907F06045: International Delphi conference call   |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.5  | \$130.00 | (\$455.00) | 1107F18128: CR: 0907F06046: Reading of the Validation Template and COT of the Revenue cycle  |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F18129: CR: 0907F06047: Discussion with Mrs. Bräutigam concerning the responsibility of controls in the Revenue, Expenditure and Inventory cycles.   |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.0  | \$130.00 | (\$390.00) | 1107F18130: CR: 0907F06048: Testing and documentation of documents obtained.   |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F18256: RE: 0907F06045: International Delphi conference call   |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 3.5   | \$145.00 | \$507.50   | 1107F18257: RE: 0907F06046: Reading of the Validation Template and COT of the Revenue cycle  |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F18258: RE: 0907F06047: Discussion with Mrs. Bräutigam concerning the responsibility of controls in the Revenue, Expenditure and Inventory cycles.   |
| 8/23/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 3.0   | \$145.00 | \$435.00   | 1107F18259: RE: 0907F06048: Testing and documentation of documents obtained.   |
| 8/23/2007 | Haque, Sakia        | Associate    | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F18094: CR: 0807F01222: Obtained COT for revenue cycle, and policy materials and read to gain better understanding about how to test the control.  |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.8  | \$95.00  | (\$171.00) | 1107F18095: CR: 0807F01223: Tested controls for the expenditure cycle EX-A2.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F18096: CR: 0807F01224: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.6  | \$95.00  | (\$152.00) | 1107F18097: CR: 0807F01225: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.2  | \$95.00  | (\$114.00) | 1107F18098: CR: 0807F01226: Tested controls for the expenditure cycle EX-H2.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.5  | \$95.00  | (\$142.50) | 1107F18099: CR: 0807F01227: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.6  | \$95.00  | (\$57.00)  | 1107F18100: CR: 0807F01228: Followed up regarding control EX-A2.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F18223: RE: 0807F01222: Obtained COT for revenue cycle, and policy materials and read to gain better understanding about how to test the control. |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.8   | \$105.00 | \$189.00   | 1107F18224: RE: 0807F01223: Tested controls for the expenditure cycle EX-A2.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.1   | \$105.00 | \$115.50   | 1107F18225: RE: 0807F01224: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.6   | \$105.00 | \$168.00   | 1107F18226: RE: 0807F01225: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.2   | \$105.00 | \$126.00   | 1107F18227: RE: 0807F01226: Tested controls for the expenditure cycle EX-H2.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.5   | \$105.00 | \$157.50   | 1107F18228: RE: 0807F01227: Documented test results.  |
| 8/23/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.6   | \$105.00 | \$63.00    | 1107F18229: RE: 0807F01228: Followed up regarding control EX-A2.  |

| Date      | Name            | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F18171: CR: 0907F06016:<br>Prepared for weekly Delphi call w/ K. Van Gorder (PwC)                                       |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18172: CR: 0907F06017: Delphi<br>Weekly Status Call (PwC Managers & Staff)   |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F18173: CR: 0907F06018:<br>Participated in Delphi / PwC Weekly<br>Status Update & Discussion with David Bayles (Delphi) |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18174: CR: 0907F06019:<br>Discussed SOX testing questions and<br>status w/ K. Van Gorder (PwC)                         |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | -2.6  | \$260.00 | (\$676.00) | 1107F18175: CR: 0907F06020:<br>Completed draft of remaining tasks for<br>2007 SOX work w/ K. Van Gorder, P. Navarro (PwC)   |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F18300: RE: 0907F06016:<br>Prepared for weekly Delphi call w/ K. Van Gorder (PwC)                                       |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F18301: RE: 0907F06017: Delphi<br>Weekly Status Call (PwC Managers & Staff)   |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F18302: RE: 0907F06018:<br>Participated in Delphi / PwC Weekly<br>Status Update & Discussion with David Bayles (Delphi) |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F18303: RE: 0907F06019:<br>Discussed SOX testing questions and<br>status w/ K. Van Gorder (PwC)                         |
| 8/23/2007 | Herbst, Shannon | Director | United States | Project management (US use only) | 2.6   | \$280.00 | \$728.00   | 1107F18304: RE: 0907F06020:<br>Completed draft of remaining tasks for<br>2007 SOX work w/ K. Van Gorder, P. Navarro (PwC)   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.7  | \$130.00 | (\$351.00) | 1107F18131: CR: 0907F06049: testing selected sample within employee cost template   |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18132: CR: 0907F06050: interview with finance manager  |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F18133: CR: 0907F06051: documentations in expenditure and employee cost template  |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F18134: CR: 0907F06052: validation of expenditure test results  |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.7   | \$145.00 | \$391.50   | 1107F18260: RE: 0907F06049: testing selected sample within employee cost template   |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18261: RE: 0907F06050: interview with finance manager  |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F18262: RE: 0907F06051: documentations in expenditure and employee cost template  |
| 8/23/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F18263: RE: 0907F06052: validation of expenditure test results  |
| 8/23/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -3.0  | \$95.00  | (\$285.00) | 1107F18088: CR: 0807F00630: EC-A2: For employees deemed outside of normal hours, reviewed and ensured management approval was found.                    |
| 8/23/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 3.0   | \$105.00 | \$315.00   | 1107F18217: RE: 0807F00630: EC-A2: For employees deemed outside of normal hours, reviewed and ensured management approval was found.                    |
| 8/23/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18135: CR: 0907F06053: Discussion with ICC (Mrs. Bräutigam) about payroll accruals to define accrual calculations conducted and responsible person |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F18136: CR: 0907F06054:<br>Review of documents and documentation of results in validation template of control activities in revenue cycle of B5, D1, E2. |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F18137: CR: 0907F06055:<br>Accruals for bad debts: Gain understanding of control activity RE G1 and documentation of information received.               |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F18138: CR: 0907F06056:<br>International Delphi conference call.   |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18139: CR: 0907F06057:<br>Clarifying which account is used for billing adjustments (RE G2).   |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18264: RE: 0907F06053:<br>Discussion with ICC (Mrs. Bräutigam) about payroll accruals to define accrual calculations conducted and responsible person   |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F18265: RE: 0907F06054:<br>Review of documents and documentation of results in validation template of control activities in revenue cycle of B5, D1, E2. |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F18266: RE: 0907F06055:<br>Accruals for bad debts: Gain understanding of control activity RE G1 and documentation of information received.               |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F18267: RE: 0907F06056:<br>International Delphi conference call.   |
| 8/23/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18268: RE: 0907F06057:<br>Clarifying which account is used for billing adjustments (RE G2).   |

| Date      | Name            | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/23/2007 | Laforest, Randy | Manager      | United States | Engagement management (US staff use only) | -4.1  | \$165.00 | (\$676.50) | 1107F18103: CR: 0907F06006: Thermal audit engagement management, inclusive of fixed asset workpaper review and recommendations.     |
| 8/23/2007 | Laforest, Randy | Manager      | United States | Engagement management (US staff use only) | 4.1   | \$180.00 | \$738.00   | 1107F18232: RE: 0907F06006: Thermal audit engagement management, inclusive of fixed asset workpaper review and recommendations.     |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -0.7  | \$120.00 | (\$84.00)  | 1107F18158: CR: 0807F00894: Weekly PwC International and Domestic update call to discuss issues, questions and status of work..     |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -1.2  | \$120.00 | (\$144.00) | 1107F18159: CR: 0807F00895: Analyzed WIP Management spreadsheet for apparent discrepancies with Finance reports with Mike Peterson. |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -0.9  | \$120.00 | (\$108.00) | 1107F18160: CR: 0807F00896: Discussed any open items/questions with Renis Shehi in the finance tasks transition.                    |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -0.4  | \$120.00 | (\$48.00)  | 1107F18161: CR: 0807F00897: Tracked down status and amounts to be invoiced for June and prior.                                      |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -1.1  | \$120.00 | (\$132.00) | 1107F18162: CR: 0807F00898: Met with Reni Shehi to go over PMO responsibilities while interacting with bankruptcy team.             |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -2.4  | \$120.00 | (\$288.00) | 1107F18163: CR: 0807F00899: Completed draft of remaining tasks for 2007 SOX work (Herbst, Van Gorder).                              |
| 8/23/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -1.3  | \$120.00 | (\$156.00) | 1107F18164: CR: 0807F00900: Worked on putting together actual VS budget analysis for the 3 IT projects.                             |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.7   | \$130.00 | \$91.00    | 1107F18287: RE: 0807F00894: Weekly PwC International and Domestic update call to discuss issues, questions and status of work..     |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.2   | \$130.00 | \$156.00   | 1107F18288: RE: 0807F00895: Analyzed WIP Management spreadsheet for apparent discrepancies with Finance reports with Mike Peterson. |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.9   | \$130.00 | \$117.00   | 1107F18289: RE: 0807F00896: Discussed any open items/questions with Renis Shehi in the finance tasks transition.                    |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.4   | \$130.00 | \$52.00    | 1107F18290: RE: 0807F00897: Tracked down status and amounts to be invoiced for June and prior.                                      |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.1   | \$130.00 | \$143.00   | 1107F18291: RE: 0807F00898: Met with Reni Shehi to go over PMO responsibilities while interacting with bankruptcy team.             |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.4   | \$130.00 | \$312.00   | 1107F18292: RE: 0807F00899: Completed draft of remaining tasks for 2007 SOX work (Herbst, Van Gorder).                              |
| 8/23/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.3   | \$130.00 | \$169.00   | 1107F18293: RE: 0807F00900: Worked on putting together actual VS budget analysis for the 3 IT projects.                             |
| 8/23/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.3  | \$280.00 | (\$84.00)  | 1107F18156: CR: 0807F00282: Participated in weekly international update call to announce transition of role and answer questions.   |
| 8/23/2007 | Orf, Darren    | Manager      | United States | Project management (US use only) | -0.7  | \$280.00 | (\$196.00) | 1107F18157: CR: 0807F00284: Reviewed PMO master task list and documented procedures for completeness.                               |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Orf, Darren       | Manager      | United States | Project management (US use only)    | 0.3   | \$295.00 | \$88.50    | 1107F18285: RE: 0807F00282:<br>Participated in weekly international update call to announce transition of role and answer questions.   |
| 8/23/2007 | Orf, Darren       | Manager      | United States | Project management (US use only)    | 0.7   | \$295.00 | \$206.50   | 1107F18286: RE: 0807F00284:<br>Reviewed PMO master task list and documented procedures for completeness.   |
| 8/23/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -4.5  | \$165.00 | (\$742.50) | 1107F18206: CR: 0807F01322:<br>Review SAP control RE-B1 configuration testing documentation for P05..  |
| 8/23/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 4.5   | \$180.00 | \$810.00   | 1107F18335: RE: 0807F01322:<br>Review SAP control RE-B1 configuration testing documentation for P05..  |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F18146: CR: 0907F06064:<br>Conducted an process understanding for the control activity RE -B1 & B2 with - Shrinivas MK - Assistant Manager Finance (Delphi)  |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$70.00)  | 1107F18147: CR: 0907F06065: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.6  | \$60.00  | (\$35.00)  | 1107F18148: CR: 0907F06066:<br>Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                            |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.0  | \$60.00  | (\$120.00) | 1107F18149: CR: 0907F06067:<br>Reviewed and documented the samples provided for control RE-B1& RE B2   |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total     | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|-----------|--|
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00) | 1107F18150: CR: 0907F06068: Conducted an process understanding for the control activity RE -B4 with - Shrinivas MK - Assistant Manager Finance (Delphi) .  |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.2  | \$60.00 | (\$74.00) | 1107F18151: CR: 0907F06069: Conducted an walkthrough to understand the control activity RE B6 & B7 with Shrinivas MK - Assistant Manager Finance (Delphi) .  |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.9  | \$60.00 | (\$54.00) | 1107F18152: CR: 0907F06070: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.9  | \$60.00 | (\$52.00) | 1107F18153: CR: 0907F06071: Documented the walkthrough for control activity RE B6 and RE B7.   |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25   | 1107F18275: RE: 0907F06064: Conducted an process understanding for the control activity RE -B1 & B2 with - Shrinivas MK - Assistant Manager Finance (Delphi)   |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00 | \$75.83   | 1107F18276: RE: 0907F06065: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.6   | \$65.00 | \$37.92   | 1107F18277: RE: 0907F06066: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.0   | \$65.00 | \$130.00  | 1107F18278: RE: 0907F06067: Reviewed and documented the samples provided for control RE-B1& RE B2  |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F18279: RE: 0907F06068:<br>Conducted an process understanding for the control activity RE -B4 with - Shrinivas MK - Assistant Manager Finance (Delphi) .   |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00  | \$80.17    | 1107F18280: RE: 0907F06069:<br>Conducted an walkthrough to understand the control activity RE B6 & B7 with Shrinivas MK - Assistant Manager Finance (Delphi) .   |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.9   | \$65.00  | \$58.50    | 1107F18281: RE: 0907F06070: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/23/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.9   | \$65.00  | \$56.33    | 1107F18282: RE: 0907F06071:<br>Documented the walkthrough for control activity RE B6 and RE B7.  |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Delphi - Travel                     | -1.6  | \$200.00 | (\$310.00) | 1107F18112: CR: 0907F06030: Travel from Langenlohnshiem - Home (3.10 hrs. * 50% )  |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F18113: CR: 0907F06031: E-Mail communication with PwC US team  |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F18114: CR: 0907F06032:<br>Discussing cycle Expenditure - first results  |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F18115: CR: 0907F06033:<br>Discussing cycle EC - first results   |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.6  | \$200.00 | (\$120.00) | 1107F18116: CR: 0907F06034:<br>Coordination appointments with BPOs   |
| 8/23/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.5  | \$200.00 | (\$100.00) | 1107F18117: CR: 0907F06035:<br>discussing with BPO/Department leader the COT - for understanding/validating the comments   |

| Date      | Name         | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------|----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F18118: CR: 0907F06036:<br>Collecting data - for<br>scheduling/planning testing procedures.                                |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F18119: CR: 0907F06037:<br>preparing time tracker data   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F18120: CR: 0907F06038:<br>discussing with BPO and ICC - cycle<br>revenue  |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F18121: CR: 0907F06039:<br>Conference call PwC US Team   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Delphi - Travel                     | 1.6   | \$215.00 | \$333.25   | 1107F18241: RE: 0907F06030: Travel<br>from Langenlohnshiem - Home (3.10<br>hrs. * 50% )  |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F18242: RE: 0907F06031: E-Mail<br>communication with PwC US team   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F18243: RE: 0907F06032:<br>Discussing cycle Expenditure - first<br>results   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F18244: RE: 0907F06033:<br>Discussing cycle EC - first results   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.6   | \$215.00 | \$129.00   | 1107F18245: RE: 0907F06034:<br>Coordination appointments with BPOs   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.5   | \$215.00 | \$107.50   | 1107F18246: RE: 0907F06035:<br>discussing with BPO/Department leader<br>the COT - for understanding/validating<br>the comments |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F18247: RE: 0907F06036:<br>Collecting data - for<br>scheduling/planning testing procedures.                                |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F18248: RE: 0907F06037:<br>preparing time tracker data   |
| 8/23/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F18249: RE: 0907F06038:<br>discussing with BPO and ICC - cycle<br>revenue  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Rogge, Horst    | Manager   | Germany       | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F18250: RE: 0907F06039: Conference call PwC US Team                                |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F18122: CR: 0907F06040: cycle fixed assets: interview with contact person          |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F18123: CR: 0907F06041: cycle fixed assets: testing and documenting the results    |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F18124: CR: 0907F06042: cycle revenue: recieved documents and testing              |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18125: CR: 0907F06043: cycle revenue: documenting results                         |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F18126: CR: 0907F06044: cycle revenue: received documents and testing              |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F18251: RE: 0907F06040: cycle fixed assets: interview with contact person          |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F18252: RE: 0907F06041: cycle fixed assets: testing and documenting the results    |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F18253: RE: 0907F06042: cycle revenue: recieved documents and testing              |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F18254: RE: 0907F06043: cycle revenue: documenting results                         |
| 8/23/2007 | Rotthaus, Maike | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F18255: RE: 0907F06044: cycle revenue: received documents and testing              |
| 8/23/2007 | Shehi, Renis    | Associate | United States | Project management (US use only)    | -1.1  | \$110.00 | (\$121.00) | 1107F18192: CR: 0807F00980: Update meeting with P Navarro (PwC) about the PMO project. |
| 8/23/2007 | Shehi, Renis    | Associate | United States | Project management (US use only)    | -1.3  | \$110.00 | (\$143.00) | 1107F18193: CR: 0807F00981: Creation of Delphi/PwC weekly status reports.              |

| Date      | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | -0.8  | \$110.00 | (\$88.00)  | 1107F18194: CR: 0807F00982: Sent communications with weekly status report to team leads.                                     |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | -3.7  | \$110.00 | (\$407.00) | 1107F18195: CR: 0807F00983: Updating of Finances with June 2007 Hours.   |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | -1.5  | \$110.00 | (\$165.00) | 1107F18196: CR: 0807F00984: Conversations with J Eckroth (PwC) about new PMO tasks.  |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.1   | \$120.00 | \$132.00   | 1107F18321: RE: 0807F00980: Update meeting with P Navarro (PwC) about the PMO project.                                       |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.3   | \$120.00 | \$156.00   | 1107F18322: RE: 0807F00981: Creation of Delphi/PwC weekly status reports.  |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 0.8   | \$120.00 | \$96.00    | 1107F18323: RE: 0807F00982: Sent communications with weekly status report to team leads.                                     |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 3.7   | \$120.00 | \$444.00   | 1107F18324: RE: 0807F00983: Updating of Finances with June 2007 Hours.   |
| 8/23/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.5   | \$120.00 | \$180.00   | 1107F18325: RE: 0807F00984: Conversations with J Eckroth (PwC) about new PMO tasks.  |
| 8/23/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -4.2  | \$130.00 | (\$546.00) | 1107F18201: CR: 0807F00227: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |
| 8/23/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -3.7  | \$130.00 | (\$481.00) | 1107F18202: CR: 0807F00228: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04). |
| 8/23/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 4.2   | \$140.00 | \$588.00   | 1107F18330: RE: 0807F00227: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/23/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | 3.7   | \$140.00 | \$518.00   | 1107F18331: RE: 0807F00228: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04).        |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -3.3  | \$120.00 | (\$396.00) | 1107F18091: CR: 0907F06091: Rebill: 0807F01060: Expenditures cycle follow up and testing.   |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -2.2  | \$120.00 | (\$264.00) | 1107F18092: CR: 0907F06092: Rebill: 0807F01061: Continued Expenditures cycle follow up and testing.                                 |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -4.0  | \$120.00 | (\$480.00) | 1107F18093: CR: 0907F06093: Rebill: 0807F01062: Fixed assets cycle follow up and testing.   |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 3.3   | \$130.00 | \$429.00   | 1107F18220: RE: 0907F06091: Rebill: 0807F01060: Expenditures cycle follow up and testing.   |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 2.2   | \$130.00 | \$286.00   | 1107F18221: RE: 0907F06092: Rebill: 0807F01061: Continued Expenditures cycle follow up and testing.                                 |
| 8/23/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 4.0   | \$130.00 | \$520.00   | 1107F18222: RE: 0907F06093: Rebill: 0807F01062: Fixed assets cycle follow up and testing.   |
| 8/23/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F18104: CR: 0907F06022: Financial Reporting: Meeting with assessor  |
| 8/23/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F18105: CR: 0907F06023: Financial Reporting: Testing documents obtained and documenting test results of account reconciliations |
| 8/23/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18106: CR: 0907F06024: Delphi Conference Call with PwC US  |
| 8/23/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18107: CR: 0907F06025: Financial Reporting: Meeting with Financial Manager regarding accounting memos                          |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F18108: CR: 0907F06026: Financial Reporting: Testing documents obtained and documenting test results for FR-E1                  |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18109: CR: 0907F06027: Inventory: Meeting with assessor regarding account reconciliations                                      |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F18110: CR: 0907F06028: User access. Preparing Meeting with IT clerk regarding User access                                      |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F18233: RE: 0907F06022: Financial Reporting: Meeting with assessor  |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F18234: RE: 0907F06023: Financial Reporting: Testing documents obtained and documenting test results of account reconciliations |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F18235: RE: 0907F06024: Delphi Conference Call with PwC US  |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18236: RE: 0907F06025: Financial Reporting: Meeting with Financial Manager regarding accounting memos                          |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F18237: RE: 0907F06026: Financial Reporting: Testing documents obtained and documenting test results for FR-E1                  |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F18238: RE: 0907F06027: Inventory: Meeting with assessor regarding account reconciliations                                      |
| 8/23/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F18239: RE: 0907F06028: User access. Preparing Meeting with IT clerk regarding User access                                      |
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F18165: CR: 0907F06000: PwC project debrief with Van Gorder, Herbst, Peterson, Brown  |

| Date      | Name                | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.8  | \$260.00 | (\$468.00) | 1107F18166: CR: 0907F06001: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks                             |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -2.1  | \$260.00 | (\$546.00) | 1107F18167: CR: 0907F06002: Combined Team Process Walkthroughs w/ Pwc & Delphi folks                                       |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18168: CR: 0907F06003: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)                      |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18169: CR: 0907F06004: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC)   |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.6  | \$260.00 | (\$416.00) | 1107F18170: CR: 0907F06005: TB Understanding Call w/ D. Orf, S. Herbst, H. Rogge, B. Reed (PwC)                            |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F18176: CR: 0907F06080: Rebill: 0807F00796: Prepared for weekly Delphi call w/ S. Herbst (PwC).                        |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18177: CR: 0907F06081: Rebill: 0807F00797: Delphi Weekly Status Call (PwC Managers & Staff).                          |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18178: CR: 0907F06082: Rebill: 0807F00798: Meeting with K. St. Romain (Delphi) to discuss tooling framework.          |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18179: CR: 0907F06083: Rebill: 0807F00799: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi). |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18180: CR: 0907F06084: Rebill: 0807F00800: SOX Core Team Update Meeting.  |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18181: CR: 0907F06085: Rebill: 0807F00801: Discussed SOX testing questions and status.                                |



| Date      | Name                | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|----------|---------------|----------------------------------|-------|----------|------------|--|
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.0  | \$260.00 | (\$260.00) | 1107F18182: CR: 0907F06086: Rebill: 0807F00802: Working lunch with Karen St. Romain (Delphi) and S. Herbst (PwC).                    |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -2.5  | \$260.00 | (\$650.00) | 1107F18183: CR: 0907F06087: Rebill: 0807F00803: Completed draft of remaining tasks for 2007 SOX work w/ P. Navarro, S. Herbst (PwC). |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F18294: RE: 0907F06000: PwC project debrief with Van Gorder, Herbst, Peterson, Brown   |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.8   | \$280.00 | \$504.00   | 1107F18295: RE: 0907F06001: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks                                       |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 2.1   | \$280.00 | \$588.00   | 1107F18296: RE: 0907F06002: Combined Team Process Walkthroughs w/ Pwc & Delphi folks   |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F18297: RE: 0907F06003: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)                                |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F18298: RE: 0907F06004: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC)   |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.6   | \$280.00 | \$448.00   | 1107F18299: RE: 0907F06005: TB Understanding Call w/ D. Orf, S. Herbst, H. Rogge, B. Reed (PwC)                                      |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 0.5   | \$280.00 | \$140.00   | 1107F18305: RE: 0907F06080: Rebill: 0807F00796: Prepared for weekly Delphi call w/ S. Herbst (PwC).                                  |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F18306: RE: 0907F06081: Rebill: 0807F00797: Delphi Weekly Status Call (PwC Managers & Staff).                                    |
| 8/23/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.0   | \$280.00 | \$280.00   | 1107F18307: RE: 0907F06082: Rebill: 0807F00798: Meeting with K. St. Romain (Delphi) to discuss tooling framework.                    |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F18308: RE: 0907F06083: Rebill: 0807F00799: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi).           |
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F18309: RE: 0907F06084: Rebill: 0807F00800: SOX Core Team Update Meeting.  |
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F18310: RE: 0907F06085: Rebill: 0807F00801: Discussed SOX testing questions and status.  |
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F18311: RE: 0907F06086: Rebill: 0807F00802: Working lunch with Karen St. Romain (Delphi) and S. Herbst (PwC).                    |
| 8/23/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.5   | \$280.00 | \$700.00   | 1107F18312: RE: 0907F06087: Rebill: 0807F00803: Completed draft of remaining tasks for 2007 SOX work w/ P. Navarro, S. Herbst (PwC). |
| 8/23/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.2  | \$95.00  | (\$304.00) | 1107F18197: CR: 0807F01385: Reviewing files for manually calculated audit for variance explanations.                                 |
| 8/23/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F18198: CR: 0807F01386: Meeting with K Benson (Siegfried Group) to discuss employee files for manually calculated audit.         |
| 8/23/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.2  | \$95.00  | (\$114.00) | 1107F18199: CR: 0807F01387: Location manually calculated audit files requested by K Benson (Siegfried Group).                        |
| 8/23/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.6  | \$95.00  | (\$342.00) | 1107F18200: CR: 0807F01388: Update manually calculated audit spreadsheet with changes made to recalculated employee benefit files.   |
| 8/23/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 3.2   | \$105.00 | \$336.00   | 1107F18326: RE: 0807F01385: Reviewing files for manually calculated audit for variance explanations.                                 |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/23/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F18327: RE: 0807F01386: Meeting with K Benson (Siegfried Group) to discuss employee files for manually calculated audit.  |
| 8/23/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.2   | \$105.00 | \$126.00   | 1107F18328: RE: 0807F01387: Location manually calculated audit files requested by K Benson (Siegfried Group).   |
| 8/23/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.6   | \$105.00 | \$378.00   | 1107F18329: RE: 0807F01388: Update manually calculated audit spreadsheet with changes made to recalculated employee benefit files.  |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -2.8  | \$95.00  | (\$266.00) | 1107F18083: CR: 0807F00475: Review accounts receivable reconciliation for account 1601 in CARS, print out reconciliations and review evidence and document results.       |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -3.3  | \$95.00  | (\$313.50) | 1107F18084: CR: 0807F00476: Review accounts receivable reconciliation for accounts 1810-1816 in CARS, print out reconciliations and review evidence and document results. |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F18085: CR: 0807F00477: Meet with F Olsson, IC Manager, Delphi to discuss process of testing.   |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F18086: CR: 0807F00478: Meet with S Snow about inventory sales reconciliation control.  |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F18087: CR: 0807F00479: Send e-mails to K Bellis and K Price, Delphi, about accounts receivable reconciliations control.  |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 2.8   | \$105.00 | \$294.00   | 1107F18212: RE: 0807F00475: Review accounts receivable reconciliation for account 1601 in CARS, print out reconciliations and review evidence and document results.       |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 3.3   | \$105.00 | \$346.50   | 1107F18213: RE: 0807F00476: Review accounts receivable reconciliation for accounts 1810-1816 in CARS, print out reconciliations and review evidence and document results.                                |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F18214: RE: 0807F00477: Meet with F Olsson, IC Manager, Delphi to discuss process of testing.  |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F18215: RE: 0807F00478: Meet with S Snow about inventory sales reconciliation control.   |
| 8/23/2007 | Voytsekhivskyy, Igor | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F18216: RE: 0807F00479: Send e-mails to K Bellis and K Price, Delphi, about accounts receivable reconciliations control.   |
| 8/23/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | -1.5  | \$260.00 | (\$390.00) | 1107F18211: CR: 0807F01558: Wip analysis, budget projections to eoy, PwC Delphi internal call.   |
| 8/23/2007 | Wojdyla, Dennis      | Director  | United States | Project Administration (IT)         | 1.5   | \$280.00 | \$420.00   | 1107F18340: RE: 0807F01558: Wip analysis, budget projections to eoy, PwC Delphi internal call.   |
| 8/24/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -3.0  | \$50.00  | (\$150.00) | 1107F18391: CR: 0907F06143: Discussed the Inventory control activities with Chandru  |
| 8/24/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -1.3  | \$50.00  | (\$62.50)  | 1107F18392: CR: 0907F06144: Conducted an process understanding for the control activity RE -A5 with MK Shrinivas Finance   |
| 8/24/2007 | Agarwal, Manish      | Associate | India         | Validation (Foreign staff use only) | -0.8  | \$50.00  | (\$37.50)  | 1107F18393: CR: 0907F06145: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate    | Total     | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|---------|-----------|--|
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.3  | \$50.00 | (\$62.50) | 1107F18394: CR: 0907F06146: Supported Bharat with updating the deficiency tracker and discussed with Chadru and Bbarat.  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.8  | \$50.00 | (\$37.50) | 1107F18395: CR: 0907F06147: Meeting with CFO and Financial Controller to discuss the issues identified.  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.0  | \$50.00 | (\$50.00) | 1107F18396: CR: 0907F06148: Conference call with the Robert Prueter, Donny along with CFO and Financial Controller.  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.0  | \$50.00 | (\$50.00) | 1107F18397: CR: 0907F06149: Obtained further clarifications from process owners on the issues discussed during the Conference call.  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 3.0   | \$55.00 | \$165.00  | 1107F18501: RE: 0907F06143: Discussed the Inventory control activities with Chandru  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$68.75   | 1107F18502: RE: 0907F06144: Conducted an process understanding for the control activity RE -A5 with MK Shrinivas Finance   |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00 | \$41.25   | 1107F18503: RE: 0907F06145: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$68.75   | 1107F18504: RE: 0907F06146: Supported Bharat with updating the deficiency tracker and discussed with Chadru and Bbarat.  |
| 8/24/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00 | \$41.25   | 1107F18505: RE: 0907F06147: Meeting with CFO and Financial Controller to discuss the issues identified.  |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.0   | \$55.00  | \$55.00    | 1107F18506: RE: 0907F06148: Conference call with the Robert Prueter, Donny along with CFO and Financial Controller.                 |
| 8/24/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.0   | \$55.00  | \$55.00    | 1107F18507: RE: 0907F06149: Obtained further clarifications from process owners on the issues discussed during the Conference call. |
| 8/24/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | -1.0  | \$130.00 | (\$130.00) | 1107F18442: CR: 0807F00498: Reviewed and finalized fixed assets documentation for posting to quickplace database.                   |
| 8/24/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | 1.0   | \$140.00 | \$140.00   | 1107F18552: RE: 0807F00498: Reviewed and finalized fixed assets documentation for posting to quickplace database.                   |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.6  | \$120.00 | (\$72.00)  | 1107F18358: CR: 0807F02425: Documented testing of quarterly review of CWIP accounts.  |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -7.6  | \$120.00 | (\$912.00) | 1107F18359: CR: 0807F02426: Tested Thermal's and Interiors's depreciation of 2007 newly transferred CWIP (to fixed assets).         |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.7  | \$120.00 | (\$84.00)  | 1107F18360: CR: 0807F02427: Discussed Expenditure test procedure with S Haque (PwC).  |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 0.6   | \$130.00 | \$78.00    | 1107F18468: RE: 0807F02425: Documented testing of quarterly review of CWIP accounts.  |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 7.6   | \$130.00 | \$988.00   | 1107F18469: RE: 0807F02426: Tested Thermal's and Interiors's depreciation of 2007 newly transferred CWIP (to fixed assets).         |
| 8/24/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 0.7   | \$130.00 | \$91.00    | 1107F18470: RE: 0807F02427: Discussed Expenditure test procedure with S Haque (PwC).  |

| Date      | Name            | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/24/2007 | Davis, Danielle | Associate | United States | Validation (US staff use only)   | -2.6  | \$95.00  | (\$247.00) | 1107F18344: CR: 0807F01651: Preliminary testing for expenditure control A2.                   |
| 8/24/2007 | Davis, Danielle | Associate | United States | Validation (US staff use only)   | -3.4  | \$95.00  | (\$323.00) | 1107F18345: CR: 0807F01652: Preliminary testing for expenditure control F1.                   |
| 8/24/2007 | Davis, Danielle | Associate | United States | Delphi - Travel                  | -1.0  | \$95.00  | (\$95.00)  | 1107F18363: CR: 0807F00242: From the client site home (2hrs * 50%).                           |
| 8/24/2007 | Davis, Danielle | Associate | United States | Validation (US staff use only)   | 2.6   | \$105.00 | \$273.00   | 1107F18454: RE: 0807F01651: Preliminary testing for expenditure control A2.                   |
| 8/24/2007 | Davis, Danielle | Associate | United States | Validation (US staff use only)   | 3.4   | \$105.00 | \$357.00   | 1107F18455: RE: 0807F01652: Preliminary testing for expenditure control F1.                   |
| 8/24/2007 | Davis, Danielle | Associate | United States | Delphi - Travel                  | 1.0   | \$105.00 | \$105.00   | 1107F18473: RE: 0807F00242: From the client site home (2hrs * 50%).                           |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | -0.4  | \$180.00 | (\$72.00)  | 1107F18428: CR: 0807F00570: Conversation with P. Navarro about PMO Transition Issue Handling. |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | -4.7  | \$180.00 | (\$846.00) | 1107F18429: CR: 0807F00571: Creation of PMO transition documentation.                         |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | -1.6  | \$180.00 | (\$288.00) | 1107F18430: CR: 0807F00572: Conversation with R. Shehi about PMO Transition Issue Handling.   |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | 0.4   | \$190.00 | \$76.00    | 1107F18538: RE: 0807F00570: Conversation with P. Navarro about PMO Transition Issue Handling. |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | 4.7   | \$190.00 | \$893.00   | 1107F18539: RE: 0807F00571: Creation of PMO transition documentation.                         |
| 8/24/2007 | Eckroth, Jenae  | Associate | United States | Project management (US use only) | 1.6   | \$190.00 | \$304.00   | 1107F18540: RE: 0807F00572: Conversation with R. Shehi about PMO Transition Issue Handling.   |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/24/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F18426: CR: 0807F00396: E-mail and correspondence related to Delphi SOX project.   |
| 8/24/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F18427: CR: 0807F00397: Correspondence with P Navarro and S Franklin regarding files for Delphi SOX project.   |
| 8/24/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.7   | \$105.00 | \$73.50    | 1107F18536: RE: 0807F00396: E-mail and correspondence related to Delphi SOX project.   |
| 8/24/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F18537: RE: 0807F00397: Correspondence with P Navarro and S Franklin regarding files for Delphi SOX project.   |
| 8/24/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | -3.1  | \$110.00 | (\$341.00) | 1107F18443: CR: 0807F01107: Document FR Control A3 for PG2.  |
| 8/24/2007 | Fatima, Subia       | Associate    | United States | Financial Reporting              | 3.1   | \$120.00 | \$372.00   | 1107F18553: RE: 0807F01107: Document FR Control A3 for PG2.  |
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.9  | \$130.00 | (\$377.00) | 1107F18446: CR: 0807F01887: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.2  | \$130.00 | (\$416.00) | 1107F18447: CR: 0807F01888: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -3.1  | \$130.00 | (\$403.00) | 1107F18448: CR: 0807F01889: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |



| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.9   | \$140.00 | \$406.00   | 1107F18556: RE: 0807F01887: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.2   | \$140.00 | \$448.00   | 1107F18557: RE: 0807F01888: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/24/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.1   | \$140.00 | \$434.00   | 1107F18558: RE: 0807F01889: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/24/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F18377: CR: 0907F06129: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).   |
| 8/24/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F18378: CR: 0907F06130: Discussion and update with the Delphi Wuppertal team   |
| 8/24/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F18379: CR: 0907F06131: Interview with Mr. Hoer (Programm Manager) concerning pre-production and design contracts.   |
| 8/24/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -4.8  | \$130.00 | (\$624.00) | 1107F18380: CR: 0907F06132: Testing and documentation of documents obtained.   |
| 8/24/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F18487: RE: 0907F06129: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F18488: RE: 0907F06130: Discussion and update with the Delphi Wuppertal team                                       |
| 8/24/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F18489: RE: 0907F06131: Interview with Mr. Hoer (Programm Manager) concerning pre-production and design contracts. |
| 8/24/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 4.8   | \$145.00 | \$696.00   | 1107F18490: RE: 0907F06132: Testing and documentation of documents obtained.   |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F18351: CR: 0807F01229: Discussed about test procedure with Project senior (Kolade Dada).                          |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F18352: CR: 0807F01230: Collected samples for revenue cycle from R Kolb (Delphi).                                  |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F18353: CR: 0807F01231: Tested controls for the expenditure cycle Ex-H1.   |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F18354: CR: 0807F01232: Documented test results.   |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F18355: CR: 0807F01233: Tested controls for the revenue cycle.   |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.3  | \$95.00  | (\$123.50) | 1107F18356: CR: 0807F01234: Documented test results.   |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F18357: CR: 0807F01235: Obtained and read the contract between Delphi and a supplier ( to test EX-H1).             |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F18461: RE: 0807F01229: Discussed about test procedure with Project senior (Kolade Dada).                          |
| 8/24/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F18462: RE: 0807F01230: Collected samples for revenue cycle from R Kolb (Delphi).                                  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F18463: RE: 0807F01231: Tested controls for the expenditure cycle Ex-H1.                               |
| 8/24/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F18464: RE: 0807F01232: Documented test results.   |
| 8/24/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F18465: RE: 0807F01233: Tested controls for the revenue cycle.   |
| 8/24/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)      | 1.3   | \$105.00 | \$136.50   | 1107F18466: RE: 0807F01234: Documented test results.   |
| 8/24/2007 | Haque, Sakia    | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F18467: RE: 0807F01235: Obtained and read the contract between Delphi and a supplier ( to test EX-H1). |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F18381: CR: 0907F06133: evaluation of selected sample of purchase orders                               |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18382: CR: 0907F06134: interview with local ICC   |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F18383: CR: 0907F06135: working on validation template for expenditure                                 |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18384: CR: 0907F06136: working on validation template for employee cost                               |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F18385: CR: 0907F06137: travel from Langenlohnheim back to Düsseldorf (2.50 hrs. * 50% ).              |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F18491: RE: 0907F06133: evaluation of selected sample of purchase orders                               |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18492: RE: 0907F06134: interview with local ICC   |
| 8/24/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F18493: RE: 0907F06135: working on validation template for expenditure                                 |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18494: RE: 0907F06136: working on validation template for employee cost  |
| 8/24/2007 | Jakubik, Stefan | Associate    | Germany       | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F18495: RE: 0907F06137: travel from Langenlohnsheim back to Düsseldorf (2.50 hrs. * 50% ).                              |
| 8/24/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F18342: CR: 0807F00631: EC-A2: Tested automated control for one hourly employee to ensure meeting approval was correct. |
| 8/24/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F18343: CR: 0807F00632: EC-A3: Developed test plan for this control.  |
| 8/24/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F18452: RE: 0807F00631: EC-A2: Tested automated control for one hourly employee to ensure meeting approval was correct. |
| 8/24/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F18453: RE: 0807F00632: EC-A3: Developed test plan for this control.  |
| 8/24/2007 | King, Langdon   | Sr Associate | United States | Security Analysis & Testing         | -3.0  | \$200.00 | (\$600.00) | 1107F18449: CR: 0807F00809: Updated SoDa Delphi tool database with new SOD rules for 2007.                                  |
| 8/24/2007 | King, Langdon   | Sr Associate | United States | Security Analysis & Testing         | 3.0   | \$230.00 | \$690.00   | 1107F18559: RE: 0807F00809: Updated SoDa Delphi tool database with new SOD rules for 2007.                                  |
| 8/24/2007 | Kroll, Sabrina  | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F18386: CR: 0907F06138: Travel from FUBA location Bad Salzdetfurth to Duesseldorf (4.00 hrs. * 50% ).                   |
| 8/24/2007 | Kroll, Sabrina  | Associate    | Germany       | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F18387: CR: 0907F06139: Review test procedure and documentation of results of reconciliation of cash accounts.          |
| 8/24/2007 | Kroll, Sabrina  | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18388: CR: 0907F06140: Inquiry with finance clerk (Mrs. Vietje) about cash account reconciliation of one account.      |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -1.2  | \$130.00 | (\$156.00) | 1107F18389: CR: 0907F06141: RE-G1, allowance for doubtful accounts-review of documentation in monthly reporting binder to look for any analysis and documentation.   |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | -0.8  | \$130.00 | (\$104.00) | 1107F18390: CR: 0907F06142: Investigation for accounts for allowances for doubtful accounts.   |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                           | 2.0   | \$145.00 | \$290.00   | 1107F18496: RE: 0907F06138: Travel from FUBA location Bad Salzdetfurth to Duesseldorf (4.00 hrs. * 50% ).  |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 2.6   | \$145.00 | \$377.00   | 1107F18497: RE: 0907F06139: Review test procedure and documentation of results of reconciliation of cash accounts.   |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$145.00 | \$58.00    | 1107F18498: RE: 0907F06140: Inquiry with finance clerk (Mrs. Vietje) about cash account reconciliation of one account.   |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.2   | \$145.00 | \$174.00   | 1107F18499: RE: 0907F06141: RE-G1, allowance for doubtful accounts-review of documentation in monthly reporting binder to look for any analysis and documentation.   |
| 8/24/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.8   | \$145.00 | \$116.00   | 1107F18500: RE: 0907F06142: Investigation for accounts for allowances for doubtful accounts.   |
| 8/24/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.8  | \$165.00 | (\$627.00) | 1107F18361: CR: 0907F06106: Continued Thermal audit engagement management, inclusive of revenue cycle workpaper review and feedback.                                 |
| 8/24/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.4  | \$165.00 | (\$726.00) | 1107F18362: CR: 0907F06107: Thermal audit engagement management, inclusive of fieldwork result discussions and identified exceptions with IC Manager and IC Analyst. |

| Date      | Name                 | Position | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|----------------------|----------|---------------|---|-------|----------|------------|--|
| 8/24/2007 | Laforest, Randy      | Manager  | United States | Engagement management (US staff use only) | 3.8   | \$180.00 | \$684.00   | 1107F18471: RE: 0907F06106: Continued Thermal audit engagement management, inclusive of revenue cycle workpaper review and feedback.                                 |
| 8/24/2007 | Laforest, Randy      | Manager  | United States | Engagement management (US staff use only) | 4.4   | \$180.00 | \$792.00   | 1107F18472: RE: 0907F06107: Thermal audit engagement management, inclusive of fieldwork result discussions and identified exceptions with IC Manager and IC Analyst. |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -3.0  | \$120.00 | (\$360.00) | 1107F18406: CR: 0907F06158: Discussed the Inventory control activities with Manish (PwC)   |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -2.0  | \$120.00 | (\$240.00) | 1107F18407: CR: 0907F06159: Discussed the Revenue control activities with Bharat   |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -1.3  | \$120.00 | (\$150.00) | 1107F18408: CR: 0907F06160: Reviewed the deficiency tracker and suggested changes  |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -0.8  | \$120.00 | (\$90.00)  | 1107F18409: CR: 0907F06161: Meeting with CFO and Financial Controller to discuss the issues identified.  |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -1.0  | \$120.00 | (\$120.00) | 1107F18410: CR: 0907F06162: Conference call with the Robert Prueter, Donny (Delphi) along with CFO and Financial Controller.   |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | -1.0  | \$120.00 | (\$120.00) | 1107F18411: CR: 0907F06163: Checked the documents collected for revenue and inventory controls.  |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | 3.0   | \$130.00 | \$390.00   | 1107F18516: RE: 0907F06158: Discussed the Inventory control activities with Manish (PwC)   |
| 8/24/2007 | Lakshman, Chandrasek | Manager  | India         | Validation (Foreign staff use only)       | 2.0   | \$130.00 | \$260.00   | 1107F18517: RE: 0907F06159: Discussed the Revenue control activities with Bharat   |

| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Lakshman, Chandrasek | Manager      | India         | Validation (Foreign staff use only) | 1.3   | \$130.00 | \$162.50   | 1107F18518: RE: 0907F06160:<br>Reviewed the deficiency tracker and suggested changes  |
| 8/24/2007 | Lakshman, Chandrasek | Manager      | India         | Validation (Foreign staff use only) | 0.8   | \$130.00 | \$97.50    | 1107F18519: RE: 0907F06161:<br>Meeting with CFO and Financial Controller to discuss the issues identified.                      |
| 8/24/2007 | Lakshman, Chandrasek | Manager      | India         | Validation (Foreign staff use only) | 1.0   | \$130.00 | \$130.00   | 1107F18520: RE: 0907F06162:<br>Conference call with the Robert Prueter, Donny (Delphi) along with CFO and Financial Controller. |
| 8/24/2007 | Lakshman, Chandrasek | Manager      | India         | Validation (Foreign staff use only) | 1.0   | \$130.00 | \$130.00   | 1107F18521: RE: 0907F06163:<br>Checked the documents collected for revenue and inventory controls.                              |
| 8/24/2007 | McIlvain, Bridget    | Sr Associate | United States | Documentation of time detail        | 0.5   | \$130.00 | \$65.00    | 1107F25993: Running WIPS & Time Analysis.   |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | -0.4  | \$120.00 | (\$48.00)  | 1107F18414: CR: 0807F00901:<br>Discussion with Jenae Eckroth about PMO transition issue handling.                               |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | -0.6  | \$120.00 | (\$72.00)  | 1107F18415: CR: 0807F00902:<br>Discussed rates assignments with PMO former team.  |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | -2.7  | \$120.00 | (\$324.00) | 1107F18416: CR: 0807F00903:<br>Reviewed and revised actual VS budget analysis for the 3 IT projects currently going.            |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | -0.7  | \$120.00 | (\$84.00)  | 1107F18417: CR: 0807F00904:<br>Discussed with former PMO manager source of data in the WIP Mgmt template for accuracy check.    |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | 0.4   | \$130.00 | \$52.00    | 1107F18524: RE: 0807F00901:<br>Discussion with Jenae Eckroth about PMO transition issue handling.                               |
| 8/24/2007 | Navarro, Paola       | Sr Associate | United States | Project management (US use only)    | 0.6   | \$130.00 | \$78.00    | 1107F18525: RE: 0807F00902:<br>Discussed rates assignments with PMO former team.  |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 2.7   | \$130.00 | \$351.00   | 1107F18526: RE: 0807F00903:<br>Reviewed and revised actual VS budget<br>analysis for the 3 IT projects currently<br>going.  |
| 8/24/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 0.7   | \$130.00 | \$91.00    | 1107F18527: RE: 0807F00904:<br>Discussed with former PMO manager<br>source of data in the WIP Mgmt<br>template for accuracy check.  |
| 8/24/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -3.5  | \$165.00 | (\$577.50) | 1107F18444: CR: 0807F01323:<br>Review SAP control RE-B2<br>configuration testing documentation for<br>P05..   |
| 8/24/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -2.5  | \$165.00 | (\$412.50) | 1107F18445: CR: 0807F01330:<br>Review SAP control RE-B3<br>configuration testing documentation for<br>P05..   |
| 8/24/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 3.5   | \$180.00 | \$630.00   | 1107F18554: RE: 0807F01323:<br>Review SAP control RE-B2<br>configuration testing documentation for<br>P05..   |
| 8/24/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 2.5   | \$180.00 | \$450.00   | 1107F18555: RE: 0807F01330:<br>Review SAP control RE-B3<br>configuration testing documentation for<br>P05..   |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F18398: CR: 0907F06150:<br>Reviewed and documented the samples<br>provided for control RE - B4  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$45.00)  | 1107F18399: CR: 0907F06151:<br>Conducted an process understanding for<br>the control activity RE -F1 with Prahlad<br>Mazumdar -Site Leader Management<br>Accounting (Delphi) .  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00)  | 1107F18400: CR: 0907F06152: The<br>control objective template prepared by<br>client was obtained and was read to<br>understanding the local control<br>description and its consistency with the<br>procedure explained. |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -2.0  | \$60.00 | (\$120.00) | 1107F18401: CR: 0907F06153:<br>Reviewed and documented the samples provided for control RE - F1 and discussed the revenue controls with Chandru (PwC)  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.3  | \$60.00 | (\$75.00)  | 1107F18402: CR: 0907F06154:<br>Updated the deficiency tracker and discussed with Chandru and Manish (PwC)  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.8  | \$60.00 | (\$45.00)  | 1107F18403: CR: 0907F06155:<br>Meeting with CFO and Financial Controller to discuss the issues identified.   |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00)  | 1107F18404: CR: 0907F06156:<br>Conference call with the Robert Prueter, Donny along with CFO and Financial Controller (Delphi) .   |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00)  | 1107F18405: CR: 0907F06157:<br>Obtained further clarifications from process owners on the issues discussed during the Conference call.   |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25    | 1107F18508: RE: 0907F06150:<br>Reviewed and documented the samples provided for control RE - B4  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$48.75    | 1107F18509: RE: 0907F06151:<br>Conducted an process understanding for the control activity RE -F1 with Prahlad Mazumdar -Site Leader Management Accounting (Delphi) .                                    |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00    | 1107F18510: RE: 0907F06152: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.0   | \$65.00  | \$130.00   | 1107F18511: RE: 0907F06153: Reviewed and documented the samples provided for control RE - F1 and discussed the revenue controls with Chandru (PwC) |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$81.25    | 1107F18512: RE: 0907F06154: Updated the deficiency tracker and discussed with Chandru and Manish (PwC)   |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$48.75    | 1107F18513: RE: 0907F06155: Meeting with CFO and Financial Controller to discuss the issues identified.  |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F18514: RE: 0907F06156: Conference call with the Robert Prueter, Donny along with CFO and Financial Controller (Delphi) .                      |
| 8/24/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F18515: RE: 0907F06157: Obtained further clarifications from process owners on the issues discussed during the Conference call.                |
| 8/24/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -3.9  | \$200.00 | (\$780.00) | 1107F18370: CR: 0907F06122: Closing Meeting (ICC Wuppertal and Finance Dep. Leader)  |
| 8/24/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F18371: CR: 0907F06123: E-Mail communication with PwC US Team  |
| 8/24/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | 3.9   | \$215.00 | \$838.50   | 1107F18480: RE: 0907F06122: Closing Meeting (ICC Wuppertal and Finance Dep. Leader)  |
| 8/24/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F18481: RE: 0907F06123: E-Mail communication with PwC US Team  |
| 8/24/2007 | Rotthaus, Maike   | Associate    | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18372: CR: 0907F06124: cycle revenue: discussion with contact person  |
| 8/24/2007 | Rotthaus, Maike   | Associate    | Germany      | Validation (Foreign staff use only) | -2.7  | \$130.00 | (\$351.00) | 1107F18373: CR: 0907F06125: cycle revenue: testing and documenting results   |

| Date      | Name               | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|--------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18374: CR: 0907F06126: cycle revenue: interview with contact person                        |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F18375: CR: 0907F06127: cycle fixed assets: documenting results                             |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Delphi - Travel                     | -1.4  | \$130.00 | (\$175.50) | 1107F18376: CR: 0907F06128: travel from site to home (2.70 hrs. * 50% )                         |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F18482: RE: 0907F06124: cycle revenue: discussion with contact person                       |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 2.7   | \$145.00 | \$391.50   | 1107F18483: RE: 0907F06125: cycle revenue: testing and documenting results                      |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18484: RE: 0907F06126: cycle revenue: interview with contact person                        |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F18485: RE: 0907F06127: cycle fixed assets: documenting results                             |
| 8/24/2007 | Rotthaus, Maike    | Associate | Germany       | Delphi - Travel                     | 1.4   | \$145.00 | \$195.75   | 1107F18486: RE: 0907F06128: travel from site to home (2.70 hrs. * 50% )                         |
| 8/24/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F18412: CR: 0907F06164: Weekly status review.   |
| 8/24/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | -0.5  | \$200.00 | (\$100.00) | 1107F18413: CR: 0907F06165: Weekly status review.   |
| 8/24/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F18522: RE: 0907F06164: Weekly status review.   |
| 8/24/2007 | Scalbert, Jean-max | Manager   | France        | Planning (Foreign staff use only)   | 0.5   | \$215.00 | \$107.50   | 1107F18523: RE: 0907F06165: Weekly status review.   |
| 8/24/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -1.6  | \$110.00 | (\$176.00) | 1107F18431: CR: 0807F00994: Conversations with J Eckroth about new PMO tasks.                   |
| 8/24/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -2.2  | \$110.00 | (\$242.00) | 1107F18432: CR: 0807F00997: Updating and integrating the changes to the master Milestone chart. |
| 8/24/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -3.2  | \$110.00 | (\$352.00) | 1107F18433: CR: 0807F00998: Work on the reconciliation for foreign time.                        |

| Date      | Name              | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/24/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | -1.1  | \$110.00 | (\$121.00) | 1107F18434: CR: 0807F00999: Update the internal issue risk log.  |
| 8/24/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.6   | \$120.00 | \$192.00   | 1107F18541: RE: 0807F00994: Conversations with J Eckroth about new PMO tasks.  |
| 8/24/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 2.2   | \$120.00 | \$264.00   | 1107F18542: RE: 0807F00997: Updating and integrating the changes to the master Milestone chart.                              |
| 8/24/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 3.2   | \$120.00 | \$384.00   | 1107F18543: RE: 0807F00998: Work on the reconciliation for foreign time.   |
| 8/24/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only) | 1.1   | \$120.00 | \$132.00   | 1107F18544: RE: 0807F00999: Update the internal issue risk log.  |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -3.6  | \$130.00 | (\$468.00) | 1107F18439: CR: 0807F00229: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -3.3  | \$130.00 | (\$429.00) | 1107F18440: CR: 0807F00230: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04). |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | -1.2  | \$130.00 | (\$156.00) | 1107F18441: CR: 0807F00231: Posting hours to Time-tracker.   |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 3.6   | \$140.00 | \$504.00   | 1107F18549: RE: 0807F00229: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 3.3   | \$140.00 | \$462.00   | 1107F18550: RE: 0807F00230: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04). |
| 8/24/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                      | 1.2   | \$140.00 | \$168.00   | 1107F18551: RE: 0807F00231: Posting hours to Time-tracker.   |
| 8/24/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)   | -3.9  | \$120.00 | (\$468.00) | 1107F18349: CR: 0907F06169: Rebill: 0807F01063: Fixed assets cycle follow up.  |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/24/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -4.1  | \$120.00 | (\$492.00) | 1107F18350: CR: 0907F06170: Rebill: 0807F01064: Expenditure cycle follow up and testing.                              |
| 8/24/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | -1.5  | \$120.00 | (\$180.00) | 1107F18364: CR: 0907F06171: Rebill: 0807F01065: Travel from kokomo to Ind to dtw (3hrs * 50%).                        |
| 8/24/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.9   | \$130.00 | \$507.00   | 1107F18459: RE: 0907F06169: Rebill: 0807F01063: Fixed assets cycle follow up.   |
| 8/24/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 4.1   | \$130.00 | \$533.00   | 1107F18460: RE: 0907F06170: Rebill: 0807F01064: Expenditure cycle follow up and testing.                              |
| 8/24/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                     | 1.5   | \$130.00 | \$195.00   | 1107F18474: RE: 0907F06171: Rebill: 0807F01065: Travel from kokomo to Ind to dtw (3hrs * 50%).                        |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F18365: CR: 0907F06117: User access. Meeting with IT clerk regarding user access testing                          |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F18366: CR: 0907F06118: User access. Testing documents obtained and documenting test results for IN-H2, H3 and H4 |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18367: CR: 0907F06119: User access. Discussion with ICC regarding IN-H4  |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18368: CR: 0907F06120: User access. Testing additional documents provided by ICC                                 |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Delphi - Travel                     | -1.8  | \$130.00 | (\$227.50) | 1107F18369: CR: 0907F06121: Travel from site Langenlonsheim to home town (3.50 hrs. * 50% )                           |
| 8/24/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F18475: RE: 0907F06117: User access. Meeting with IT clerk regarding user access testing                          |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F18476: RE: 0907F06118: User access. Testing documents obtained and documenting test results for IN-H2, H3 and H4      |
| 8/24/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18477: RE: 0907F06119: User access. Discussion with ICC regarding IN-H4   |
| 8/24/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18478: RE: 0907F06120: User access. Testing additional documents provided by ICC                                      |
| 8/24/2007 | Tiemann, Claudia    | Associate | Germany       | Delphi - Travel                     | 1.8   | \$145.00 | \$253.75   | 1107F18479: RE: 0907F06121: Travel from site Langenlonsheim to home town (3.50 hrs. * 50% )                                |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F18418: CR: 0907F06098: Delphi SOX Update Call (PwCM/ICM/ICC)  |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.5  | \$260.00 | (\$390.00) | 1107F18419: CR: 0907F06099: SOX Core Team Update Meeting   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.4  | \$260.00 | (\$364.00) | 1107F18420: CR: 0907F06100: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F18421: CR: 0907F06101: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)                      |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.8  | \$260.00 | (\$468.00) | 1107F18422: CR: 0907F06102: Discussion of engagement management closing procedures for 2006 W/ S. Herbst, J. Eckroth (PwC) |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F18423: CR: 0907F06103: Issuance of responsibility matrix  |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.5  | \$260.00 | (\$130.00) | 1107F18424: CR: 0907F06104: Discussion of Blous issues with Carol Rhodes   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F18425: CR: 0907F06105: Redistribution of deficiency tracker and discussion with teams                                 |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F18528: RE: 0907F06098: Delphi SOX Update Call (PwCM/ICM/ICC)  |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.5   | \$280.00 | \$420.00   | 1107F18529: RE: 0907F06099: SOX Core Team Update Meeting   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.4   | \$280.00 | \$392.00   | 1107F18530: RE: 0907F06100: Delphi Weekly Status Call (PwC Managers & Staff)   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F18531: RE: 0907F06101: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)  |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.8   | \$280.00 | \$504.00   | 1107F18532: RE: 0907F06102: Discussion of engagement management closing procedures for 2006 W/ S. Herbst, J. Eckroth (PwC)                           |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F18533: RE: 0907F06103: Issuance of responsibility matrix  |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F18534: RE: 0907F06104: Discussion of Blous issues with Carol Rhodes   |
| 8/24/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F18535: RE: 0907F06105: Redistribution of deficiency tracker and discussion with teams   |
| 8/24/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F18435: CR: 0807F01389: Meeting with J Demarco (Delphi) to discuss credited services project.  |
| 8/24/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.9  | \$95.00  | (\$370.50) | 1107F18436: CR: 0807F01390: Look up credited services for employees in the PSW system that was requested by J Demarco (Delphi) to discuss.           |
| 8/24/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -3.8  | \$95.00  | (\$361.00) | 1107F18437: CR: 0807F01391: Continued Look up credited services for employees in the PSW system that was requested by J Demarco (Delphi) to discuss. |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/24/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | -0.2  | \$95.00  | (\$19.00)  | 1107F18438: CR: 0807F01392: Meeting with J Demarco (Delphi) to discuss credited services project.  |
| 8/24/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F18545: RE: 0807F01389: Meeting with J Demarco (Delphi) to discuss credited services project.  |
| 8/24/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.9   | \$105.00 | \$409.50   | 1107F18546: RE: 0807F01390: Look up credited services for employees in the PSW system that was requested by J Demarco (Delphi) to discuss.           |
| 8/24/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 3.8   | \$105.00 | \$399.00   | 1107F18547: RE: 0807F01391: Continued Look up credited services for employees in the PSW system that was requested by J Demarco (Delphi) to discuss. |
| 8/24/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.2   | \$105.00 | \$21.00    | 1107F18548: RE: 0807F01392: Meeting with J Demarco (Delphi) to discuss credited services project.  |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -1.7  | \$95.00  | (\$161.50) | 1107F18346: CR: 0907F06108: Reply to e-mails from Delphi contacts  |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -0.5  | \$95.00  | (\$47.50)  | 1107F18347: CR: 0907F06109: Send e-mails to K Bellis and K Price, Delphi, about accounts receivable reconciliations control                          |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -1.8  | \$95.00  | (\$171.00) | 1107F18348: CR: 0907F06110: Follow up with C Rield, Internal Controls (Delphi) about open items  |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | 1.7   | \$105.00 | \$178.50   | 1107F18456: RE: 0907F06108: Reply to e-mails from Delphi contacts  |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | 0.5   | \$105.00 | \$52.50    | 1107F18457: RE: 0907F06109: Send e-mails to K Bellis and K Price, Delphi, about accounts receivable reconciliations control                          |
| 8/24/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | 1.8   | \$105.00 | \$189.00   | 1107F18458: RE: 0907F06110: Follow up with C Rield, Internal Controls (Delphi) about open items  |



| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/24/2007 | Weir, Diane     | Manager   | United States | Engagement management (US staff use only) | -1.5  | \$165.00 | (\$247.50) | 1107F18341: CR: 0807F00323: Respond to questions from the PwC team.  |
| 8/24/2007 | Weir, Diane     | Manager   | United States | Engagement management (US staff use only) | 1.5   | \$180.00 | \$270.00   | 1107F18451: RE: 0807F00323: Respond to questions from the PwC team.  |
| 8/24/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | -1.0  | \$260.00 | (\$260.00) | 1107F18450: CR: 0807F01559: Meeting with Braman to discuss Blois work, meeting with Manish to discuss schedule and outstanding Packard work - before leaving for 2 week vacation.                        |
| 8/24/2007 | Wojdyla, Dennis | Director  | United States | Project Administration (IT)               | 1.0   | \$280.00 | \$280.00   | 1107F18560: RE: 0807F01559: Meeting with Braman to discuss Blois work, meeting with Manish to discuss schedule and outstanding Packard work - before leaving for 2 week vacation.                        |
| 8/25/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -2.3  | \$50.00  | (\$112.50) | 1107F18561: CR: 0907F06176: Conducted an process understanding for the control activity IN -A4 with Financial Controller - Neeraj Sahni  |
| 8/25/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -0.8  | \$50.00  | (\$37.50)  | 1107F18562: CR: 0907F06177: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/25/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -0.8  | \$50.00  | (\$40.00)  | 1107F18563: CR: 0907F06178: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/25/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only)       | -3.7  | \$50.00  | (\$185.00) | 1107F18564: CR: 0907F06179: Reviewed the samples provided for control IN- A4   |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -3.5  | \$50.00 | (\$175.00) | 1107F18565: CR: 0907F06180: Documented the samples provided for control IN- A4   |
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 2.3   | \$55.00 | \$123.75   | 1107F18566: RE: 0907F06176: Conducted an process understanding for the control activity IN -A4 with Financial Controller - Neeraj Sahni  |
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00 | \$41.25    | 1107F18567: RE: 0907F06177: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00 | \$44.00    | 1107F18568: RE: 0907F06178: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 3.7   | \$55.00 | \$203.50   | 1107F18569: RE: 0907F06179: Reviewed the samples provided for control IN- A4   |
| 8/25/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 3.5   | \$55.00 | \$192.50   | 1107F18570: RE: 0907F06180: Documented the samples provided for control IN- A4   |
| 8/27/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -4.8  | \$50.00 | (\$237.50) | 1107F18652: CR: 0907F06260: Conducted an process understanding for the control activity IN A1with - Neeraj Sahni   |
| 8/27/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.3  | \$50.00 | (\$62.50)  | 1107F18653: CR: 0907F06261: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/27/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -3.0  | \$50.00 | (\$150.00) | 1107F18654: CR: 0907F06262: Reviewed and documented the samples provided for control IN A1   |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 4.8   | \$55.00  | \$261.25   | 1107F18786: RE: 0907F06260:<br>Conducted an process understanding for the control activity IN A1with - Neeraj Sahni  |
| 8/27/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.3   | \$55.00  | \$68.75    | 1107F18787: RE: 0907F06261: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/27/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 3.0   | \$55.00  | \$165.00   | 1107F18788: RE: 0907F06262:<br>Reviewed and documented the samples provided for control IN A1  |
| 8/27/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | -1.0  | \$130.00 | (\$130.00) | 1107F18693: CR: 0807F00499:<br>Reviewed and finalized fixed assets documentation for posting to quickplace database.   |
| 8/27/2007 | Bailey, Jonafel | Sr Associate | United States | Fixed Assets                        | 1.0   | \$140.00 | \$140.00   | 1107F18827: RE: 0807F00499:<br>Reviewed and finalized fixed assets documentation for posting to quickplace database.   |
| 8/27/2007 | Bann, Courtney  | Associate    | United States | IT Administration                   | -1.0  | \$110.00 | (\$110.00) | 1107F18703: CR: 0807F01486: I drove over to Delphi from another client to update Sharepoint for Manish.  |
| 8/27/2007 | Bann, Courtney  | Associate    | United States | IT Administration                   | 1.0   | \$120.00 | \$120.00   | 1107F18837: RE: 0807F01486: I drove over to Delphi from another client to update Sharepoint for Manish.  |
| 8/27/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -2.0  | \$120.00 | (\$240.00) | 1107F18593: CR: 0807F02423:<br>Documented identified exceptions for Delphi Thermal.  |
| 8/27/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -6.6  | \$120.00 | (\$792.00) | 1107F18594: CR: 0807F02424:<br>Performed testing activities related to Thermal CWIP capitalization.  |
| 8/27/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 2.0   | \$130.00 | \$260.00   | 1107F18727: RE: 0807F02423:<br>Documented identified exceptions for Delphi Thermal.  |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 8/27/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 6.6   | \$130.00 | \$858.00   | 1107F18728: RE: 0807F02424: Performed testing activities related to Thermal CWIP capitalization.      |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | -3.4  | \$95.00  | (\$323.00) | 1107F18575: CR: 0807F01653: Completed test F2 for revenue.  |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | -3.6  | \$95.00  | (\$342.00) | 1107F18576: CR: 0807F01654: Completed test F1 for revenue.  |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Delphi - Travel                | -1.8  | \$95.00  | (\$166.25) | 1107F18597: CR: 0807F01655: Travel to the client site (3.5 hrs. * 50%).                               |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | 3.4   | \$105.00 | \$357.00   | 1107F18709: RE: 0807F01653: Completed test F2 for revenue.  |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | 3.6   | \$105.00 | \$378.00   | 1107F18710: RE: 0807F01654: Completed test F1 for revenue.  |
| 8/27/2007 | Davis, Danielle | Associate    | United States | Delphi - Travel                | 1.8   | \$105.00 | \$183.75   | 1107F18731: RE: 0807F01655: Travel to the client site (3.5 hrs. * 50%).                               |
| 8/27/2007 | Erickson, Dave  | Partner      | United States | Project Management             | -1.4  | \$390.00 | (\$546.00) | 1107F18692: CR: 0807F00250: Discussion with team related to configurable controls testing approaches. |
| 8/27/2007 | Erickson, Dave  | Partner      | United States | Project Management             | 1.4   | \$420.00 | \$588.00   | 1107F18826: RE: 0807F00250: Discussion with team related to configurable controls testing approaches. |
| 8/27/2007 | Fatima, Subia   | Associate    | United States | Expenditure                    | -4.1  | \$110.00 | (\$451.00) | 1107F18694: CR: 0807F01096: Documenting EXP manual screen prints for control A5 for PG2.              |
| 8/27/2007 | Fatima, Subia   | Associate    | United States | Expenditure                    | -3.9  | \$110.00 | (\$429.00) | 1107F18695: CR: 0807F01097: Documenting EXP manual screen prints for control A5 for PG2.              |
| 8/27/2007 | Fatima, Subia   | Associate    | United States | Expenditure                    | 4.1   | \$120.00 | \$492.00   | 1107F18828: RE: 0807F01096: Documenting EXP manual screen prints for control A5 for PG2.              |

| Date      | Name                | Position     | Work Country  | Task Code       | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-----------------|-------|----------|------------|--|
| 8/27/2007 | Fatima, Subia       | Associate    | United States | Expenditure     | 3.9   | \$120.00 | \$468.00   | 1107F18829: RE: 0807F01097: Documenting EXP manual screen prints for control A5 for PG2.   |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel | -1.1  | \$130.00 | (\$136.50) | 1107F18598: CR: 0807F01905: Travel between IAH-DTW (2.1 hrs. * 50%).   |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other           | -2.3  | \$130.00 | (\$299.00) | 1107F18698: CR: 0807F01890: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other           | -2.1  | \$130.00 | (\$273.00) | 1107F18699: CR: 0807F01894: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other           | -2.7  | \$130.00 | (\$351.00) | 1107F18700: CR: 0807F01895: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other           | -0.2  | \$130.00 | (\$26.00)  | 1107F18701: CR: 0807F01896: Review of WCo files for 2006.  |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel | 1.1   | \$140.00 | \$147.00   | 1107F18732: RE: 0807F01905: Travel between IAH-DTW (2.1 hrs. * 50%).   |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other           | 2.3   | \$140.00 | \$322.00   | 1107F18832: RE: 0807F01890: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.1   | \$140.00 | \$294.00   | 1107F18833: RE: 0807F01894: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.7   | \$140.00 | \$378.00   | 1107F18834: RE: 0807F01895: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/27/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 0.2   | \$140.00 | \$28.00    | 1107F18835: RE: 0807F01896: Review of WCo files for 2006.  |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F18634: CR: 0907F06242: Travel from Düsseldorf to Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).   |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F18635: CR: 0907F06243: Status meeting with the team.  |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18636: CR: 0907F06244: Copying of documents.  |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.0  | \$130.00 | (\$390.00) | 1107F18637: CR: 0907F06245: Testing of documents obtained.   |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -4.2  | \$130.00 | (\$546.00) | 1107F18638: CR: 0907F06246: Documentation of testing. Review of Validation Template.   |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F18768: RE: 0907F06242: Travel from Düsseldorf to Delphi FUBA site in Bad Salzdetfurth (4.00 hrs. * 50% ).   |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F18769: RE: 0907F06243: Status meeting with the team.  |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18770: RE: 0907F06244: Copying of documents.  |
| 8/27/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 3.0   | \$145.00 | \$435.00   | 1107F18771: RE: 0907F06245: Testing of documents obtained.   |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 4.2   | \$145.00 | \$609.00   | 1107F18772: RE: 0907F06246: Documentation of testing. Review of Validation Template. |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F18585: CR: 0807F01236: Meet with J Jurasek (Delphi) regarding RE-G1.            |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.6  | \$95.00  | (\$152.00) | 1107F18586: CR: 0807F01237: Tested control RE-G1.                                    |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F18587: CR: 0807F01238: Tested control RE-G1.                                    |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F18588: CR: 0807F01239: Documented test results.                                 |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F18589: CR: 0807F01240: Meet with R Kolb (Delphi) to inquire about AR analysis.  |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F18590: CR: 0807F01241: Tested controls for the expenditure cycle.               |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F18591: CR: 0807F01242: Documented test results.                                 |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F18592: CR: 0807F01243: Meet with R Kolb (Delphi) to inquire about RE-G2.        |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F18719: RE: 0807F01236: Meet with J Jurasek (Delphi) regarding RE-G1.            |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.6   | \$105.00 | \$168.00   | 1107F18720: RE: 0807F01237: Tested control RE-G1.                                    |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F18721: RE: 0807F01238: Tested control RE-G1.                                    |
| 8/27/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F18722: RE: 0807F01239: Documented test results.                                 |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/27/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F18723: RE: 0807F01240: Meet with R Kolb (Delphi) to inquire about AR analysis.   |
| 8/27/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F18724: RE: 0807F01241: Tested controls for the expenditure cycle.  |
| 8/27/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F18725: RE: 0807F01242: Documented test results.  |
| 8/27/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F18726: RE: 0807F01243: Meet with R Kolb (Delphi) to inquire about RE-G2.   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Delphi - Travel                     | -1.2  | \$130.00 | (\$156.00) | 1107F18618: CR: 0907F06226: Travel to location Langenlonsheim (one way trip) (2.40 hrs. * 50% )   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18619: CR: 0907F06227: Employee Costs: Preparation of validation testing; coordination with other PwC team members                                   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18620: CR: 0907F06228: Employee Costs: validation testing and documentation  |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18621: CR: 0907F06229: Employee Costs: request of missing documents, validation testing of outstanding samples, documentation and binder preparation |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18622: CR: 0907F06230: Financial Reporting: preparation of validation testing, coordination with other PwC team members                              |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F18623: CR: 0907F06231: Financial Reporting: discussion with assessor   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18624: CR: 0907F06232: Financial Reporting: validation testing and documentation   |



| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18625: CR: 0907F06233:<br>Revenue: preparation of validation testing, coordination with other PwC team members  |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18626: CR: 0907F06234:<br>Revenue: discussion with assessor   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F18627: CR: 0907F06235:<br>Revenue: validation testing and documentation   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Delphi - Travel                     | 1.2   | \$145.00 | \$174.00   | 1107F18752: RE: 0907F06226: Travel to location Langenlonsheim (one way trip) (2.40 hrs. * 50% )  |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18753: RE: 0907F06227:<br>Employee Costs: Preparation of validation testing; coordination with other PwC team members                                   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F18754: RE: 0907F06228:<br>Employee Costs: validation testing and documentation  |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18755: RE: 0907F06229:<br>Employee Costs: request of missing documents, validation testing of outstanding samples, documentation and binder preparation |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18756: RE: 0907F06230:<br>Financial Reporting: preparation of validation testing, coordination with other PwC team members                              |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F18757: RE: 0907F06231:<br>Financial Reporting: discussion with assessor   |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18758: RE: 0907F06232:<br>Financial Reporting: validation testing and documentation   |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18759: RE: 0907F06233: Revenue: preparation of validation testing, coordination with other PwC team members |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F18760: RE: 0907F06234: Revenue: discussion with assessor  |
| 8/27/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F18761: RE: 0907F06235: Revenue: validation testing and documentation  |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F18678: CR: 0907F06203: Responded to questions related to SOX testing from E&S and India teams               |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F18679: CR: 0907F06204: Followed up on ITGC questions from David Bayles (Delphi)                             |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.9  | \$260.00 | (\$234.00) | 1107F18680: CR: 0907F06205: Reviewed WIPs and new rate structure w/ M. Peterson, R. Shehi, P.Navarro (all PwC)   |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F18812: RE: 0907F06203: Responded to questions related to SOX testing from E&S and India teams               |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F18813: RE: 0907F06204: Followed up on ITGC questions from David Bayles (Delphi)                             |
| 8/27/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.9   | \$280.00 | \$252.00   | 1107F18814: RE: 0907F06205: Reviewed WIPs and new rate structure w/ M. Peterson, R. Shehi, P.Navarro (all PwC)   |
| 8/27/2007 | Jakubik, Stefan   | Associate | Germany       | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F18639: CR: 0907F06247: travel from Düsseldorf to Langenlohnshheim (2.50 hrs. * 50% ).                       |
| 8/27/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -3.1  | \$130.00 | (\$403.00) | 1107F18640: CR: 0907F06248: validation of expenditure and evaluation of received documents                       |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F18641: CR: 0907F06249: validation of employee cost  |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F18642: CR: 0907F06250: interview with local ICC   |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18643: CR: 0907F06251: updating timetracker   |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F18773: RE: 0907F06247: travel from Düsseldorf to Langenlohnsheim (2.50 hrs. * 50% ).                    |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 3.1   | \$145.00 | \$449.50   | 1107F18774: RE: 0907F06248: validation of expenditure and evaluation of received documents                   |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F18775: RE: 0907F06249: validation of employee cost  |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50    | 1107F18776: RE: 0907F06250: interview with local ICC   |
| 8/27/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F18777: RE: 0907F06251: updating timetracker   |
| 8/27/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -3.0  | \$95.00  | (\$285.00) | 1107F18574: CR: 0807F00633: EC-A2: Discussed testing, follow up with E&S personnel. Prepared documentation.  |
| 8/27/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 3.0   | \$105.00 | \$315.00   | 1107F18708: RE: 0807F00633: EC-A2: Discussed testing, follow up with E&S personnel. Prepared documentation.  |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F18644: CR: 0907F06252: Travel from Duesseldorf to Fuba location in Bad Salzdetfurth (4.00 hrs. * 50% ). |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F18645: CR: 0907F06253: Documentation update of revenue cycle.   |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F18646: CR: 0907F06254: Review of chart of accounts for accounts for warranty accruals and review of trial balance for any changes.  |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18647: CR: 0907F06255: Inquiry with finance clerk (Mr. Drews) about product warranty accrual by tracking account and journal entries and searching for further documentation and analysis of accruals performed each month. |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18648: CR: 0907F06256: RE-F2, IBNR accrual- read through policy, review documentation and document of test results.   |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F18649: CR: 0907F06257: Inquiry with ICC (Mrs. Braeutigam) about EC- B1, payroll accruals.   |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F18650: CR: 0907F06258: Status meeting with team.  |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18651: CR: 0907F06259: Preparation for documentation of revenue account reconciliations   |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F18778: RE: 0907F06252: Travel from Duesseldorf to Fuba location in Bad Salzdetfurth (4.00 hrs. * 50% ).   |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F18779: RE: 0907F06253: Documentation update of revenue cycle.   |
| 8/27/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F18780: RE: 0907F06254: Review of chart of accounts for accounts for warranty accruals and review of trial balance for any changes.  |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|--|
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.1   | \$145.00 | \$159.50   | 1107F18781: RE: 0907F06255: Inquiry with finance clerk (Mr. Drews) about product warranty accrual by tracking account and journal entries and searching for further documentation and analysis of accruals performed each month. |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.2   | \$145.00 | \$174.00   | 1107F18782: RE: 0907F06256: RE-F2, IBNR accrual- read through policy, review documentation and document of test results.   |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.3   | \$145.00 | \$43.50    | 1107F18783: RE: 0907F06257: Inquiry with ICC (Mrs. Braeutigam) about EC-B1, payroll accruals.  |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.6   | \$145.00 | \$232.00   | 1107F18784: RE: 0907F06258: Status meeting with team.  |
| 8/27/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$145.00 | \$58.00    | 1107F18785: RE: 0907F06259: Preparation for documentation of revenue account reconciliations   |
| 8/27/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.8  | \$165.00 | (\$627.00) | 1107F18595: CR: 0907F06190: Continued performance of financial reporting cycle test procedures.  |
| 8/27/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -4.2  | \$165.00 | (\$693.00) | 1107F18596: CR: 0907F06191: Performance of financial reporting cycle test procedures.  |
| 8/27/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 3.8   | \$180.00 | \$684.00   | 1107F18729: RE: 0907F06190: Continued performance of financial reporting cycle test procedures.  |
| 8/27/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | 4.2   | \$180.00 | \$756.00   | 1107F18730: RE: 0907F06191: Performance of financial reporting cycle test procedures.  |
| 8/27/2007 | Lim, Jay        | Associate | United States | Validation (US staff use only)            | -3.6  | \$95.00  | (\$342.00) | 1107F18583: CR: 0807F00744: Document Inventory Control Activity A2..   |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/27/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F18584: CR: 0807F00751: Begin testing of Inventory Control Activity A3 by reviewing Inventory Validation Program and Control Objective Template..       |
| 8/27/2007 | Lim, Jay          | Associate    | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F18681: CR: 0807F00745: Phone conversation with S Verma (PwC) about outstanding issues for the Manually Calculated Pension Project for Grant Thornton.. |
| 8/27/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)      | 3.6   | \$105.00 | \$378.00   | 1107F18717: RE: 0807F00744: Document Inventory Control Activity A2..  |
| 8/27/2007 | Lim, Jay          | Associate    | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F18718: RE: 0807F00751: Begin testing of Inventory Control Activity A3 by reviewing Inventory Validation Program and Control Objective Template..       |
| 8/27/2007 | Lim, Jay          | Associate    | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F18815: RE: 0807F00745: Phone conversation with S Verma (PwC) about outstanding issues for the Manually Calculated Pension Project for Grant Thornton.. |
| 8/27/2007 | McIlvain, Bridget | Sr Associate | United States | Documentation of time detail        | 0.5   | \$130.00 | \$65.00    | 1107F25994: Running WIPS & Time Analysis.   |
| 8/27/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)                 | -1.1  | \$120.00 | (\$132.00) | 1107F18664: CR: 0807F00905: Assisted resources to perform the AHG remediation testing of findings for out of scope sites.                                   |
| 8/27/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | -2.9  | \$120.00 | (\$348.00) | 1107F18665: CR: 0807F00906: Analyzed communications and files to be used in the PMO administration.   |
| 8/27/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | -1.6  | \$120.00 | (\$192.00) | 1107F18666: CR: 0807F00907: Rate update in the WIP Mgmt template with Michael Peterson, Shannon Herbst and Renis Shehi.                                     |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.7  | \$120.00 | (\$204.00) | 1107F18667: CR: 0807F00908:<br>Followed up on cash application and<br>invoices issued for June and July.                           |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.0  | \$120.00 | (\$120.00) | 1107F18668: CR: 0807F00909:<br>Reviewed WIPs and new rate structure<br>to update the WIP management<br>calculation spreadsheet.    |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.3  | \$120.00 | (\$156.00) | 1107F18669: CR: 0807F00910:<br>Reviewed status report of monthly<br>deliverables to submit to bankruptcy<br>court.                 |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | 1.1   | \$130.00 | \$143.00   | 1107F18798: RE: 0807F00905:<br>Assisted resources to perform the AHG<br>remediation testing of findings for out<br>of scope sites. |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 2.9   | \$130.00 | \$377.00   | 1107F18799: RE: 0807F00906:<br>Analyzed communications and files to<br>be used in the PMO administration.                          |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.6   | \$130.00 | \$208.00   | 1107F18800: RE: 0807F00907: Rate<br>update in the WIP Mgmt template with<br>Michael Peterson, Shannon Herbst and<br>Renis Shehi.   |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.7   | \$130.00 | \$221.00   | 1107F18801: RE: 0807F00908:<br>Followed up on cash application and<br>invoices issued for June and July.                           |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.0   | \$130.00 | \$130.00   | 1107F18802: RE: 0807F00909:<br>Reviewed WIPs and new rate structure<br>to update the WIP management<br>calculation spreadsheet.    |
| 8/27/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.3   | \$130.00 | \$169.00   | 1107F18803: RE: 0807F00910:<br>Reviewed status report of monthly<br>deliverables to submit to bankruptcy<br>court.                 |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Osterman, Scott   | Director     | United States | Project Management                  | -1.2  | \$360.00 | (\$432.00) | 1107F18702: CR: 0807F01292: Continue discussion with A. Bianco on development of Security COE. Discuss timing of resources for September kickoff.  |
| 8/27/2007 | Osterman, Scott   | Director     | United States | Project Management                  | 1.2   | \$380.00 | \$456.00   | 1107F18836: RE: 0807F01292: Continue discussion with A. Bianco on development of Security COE. Discuss timing of resources for September kickoff.  |
| 8/27/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -3.6  | \$165.00 | (\$594.00) | 1107F18696: CR: 0807F01324: Review SAP control RE-B6 configuration testing documentation for P05..   |
| 8/27/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | -2.8  | \$165.00 | (\$462.00) | 1107F18697: CR: 0807F01325: Continued Review SAP control RE-B6 configuration testing documentation for P05..   |
| 8/27/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 3.6   | \$180.00 | \$648.00   | 1107F18830: RE: 0807F01324: Review SAP control RE-B6 configuration testing documentation for P05..   |
| 8/27/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 2.8   | \$180.00 | \$504.00   | 1107F18831: RE: 0807F01325: Continued Review SAP control RE-B6 configuration testing documentation for P05..   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00)  | 1107F18655: CR: 0907F06263: Conducted an process understanding for the control activity RE -G1 & G2 with - Shrinivas MK - Assistant Manager Finance (Delphi).  |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F18656: CR: 0907F06264: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.8  | \$60.00 | (\$45.00)  | 1107F18657: CR: 0907F06265: Reviewed and documented the samples provided for control RE - G1   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -2.0  | \$60.00 | (\$120.00) | 1107F18658: CR: 0907F06266: Reviewed and documented the samples provided for control RE - G1   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00)  | 1107F18659: CR: 0907F06267: Reviewed and documented the samples provided for control RE - G2   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.3  | \$60.00 | (\$75.00)  | 1107F18660: CR: 0907F06268: Conducted an process understanding for the control activity RE -G4 with Venugopal Rao - Accounts Executive (Delphi).   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.8  | \$60.00 | (\$45.00)  | 1107F18661: CR: 0907F06269: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00)  | 1107F18662: CR: 0907F06270: Reviewed and documented the samples provided for control RE - G4   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00    | 1107F18789: RE: 0907F06263: Conducted an process understanding for the control activity RE -G1 & G2 with - Shrinivas MK - Assistant Manager Finance (Delphi).  |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00 | \$81.25    | 1107F18790: RE: 0907F06264: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$48.75    | 1107F18791: RE: 0907F06265: Reviewed and documented the samples provided for control RE - G1   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.0   | \$65.00  | \$130.00   | 1107F18792: RE: 0907F06266: Reviewed and documented the samples provided for control RE - G1   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F18793: RE: 0907F06267: Reviewed and documented the samples provided for control RE - G2   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$81.25    | 1107F18794: RE: 0907F06268: Conducted an process understanding for the control activity RE -G4 with Venugopal Rao - Accounts Executive (Delphi).   |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$48.75    | 1107F18795: RE: 0907F06269: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/27/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F18796: RE: 0907F06270: Reviewed and documented the samples provided for control RE - G4   |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Delphi - Travel                     | -1.6  | \$200.00 | (\$310.00) | 1107F18612: CR: 0907F06220: Travel to Langenlohnshheim from home (3.10 hrs. * 50% )  |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F18613: CR: 0907F06221: E-Mail communication with US Team  |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F18614: CR: 0907F06222: coordination appointments with BPOs - testing Key controls   |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.4  | \$200.00 | (\$280.00) | 1107F18615: CR: 0907F06223: Review results of Revenue Cycle  |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.5  | \$200.00 | (\$300.00) | 1107F18616: CR: 0907F06224: Review results Financial Reporting/Inventory   |
| 8/27/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F18617: CR: 0907F06225: Review results Fixed Assets  |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Delphi - Travel                     | 1.6   | \$215.00 | \$333.25   | 1107F18746: RE: 0907F06220: Travel to Langenlohnshheim from home (3.10 hrs. * 50% )        |
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F18747: RE: 0907F06221: E-Mail communication with US Team                              |
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F18748: RE: 0907F06222: coordination appointments with BPOs - testing Key controls     |
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.4   | \$215.00 | \$301.00   | 1107F18749: RE: 0907F06223: Review results of Revenue Cycle                                |
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.5   | \$215.00 | \$322.50   | 1107F18750: RE: 0907F06224: Review results Financial Reporting/Inventory                   |
| 8/27/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F18751: RE: 0907F06225: Review results Fixed Assets                                    |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F18628: CR: 0907F06236: travel from home to the site Langenlonsheim (2.50 hrs. * 50% ) |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F18629: CR: 0907F06237: cycle revenue: validation and documenting results              |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18630: CR: 0907F06238: cycle fixed assets: discussion with local ICC                  |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18631: CR: 0907F06239: cycle fixed assets: discussion with finance manager            |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18632: CR: 0907F06240: cycle fixed assets: documeting results                         |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18633: CR: 0907F06241: cycle revenue: interview with contact person                   |
| 8/27/2007 | Rotthaus, Maike | Associate | Germany      | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F18762: RE: 0907F06236: travel from home to the site Langenlonsheim (2.50 hrs. * 50% ) |

| Date      | Name               | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F18763: RE: 0907F06237: cycle revenue: validation and documenting results                                |
| 8/27/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F18764: RE: 0907F06238: cycle fixed assets: discussion with local ICC                                    |
| 8/27/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F18765: RE: 0907F06239: cycle fixed assets: discussion with finance manager                              |
| 8/27/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18766: RE: 0907F06240: cycle fixed assets: documeting results   |
| 8/27/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F18767: RE: 0907F06241: cycle revenue: interview with contact person                                     |
| 8/27/2007 | Scalbert, Jean-max | Manager   | France        | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F18663: CR: 0907F06271: Review of the intermediate findings.   |
| 8/27/2007 | Scalbert, Jean-max | Manager   | France        | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F18797: RE: 0907F06271: Review of the intermediate findings.   |
| 8/27/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -1.5  | \$110.00 | (\$165.00) | 1107F18682: CR: 0807F01000: Reviewed WIPs and new rate structure with S Herbst, P Navarro, M Peterson (PwC). |
| 8/27/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -3.2  | \$110.00 | (\$352.00) | 1107F18683: CR: 0807F01001: Updating the finances with foreign hours.  |
| 8/27/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -3.6  | \$110.00 | (\$396.00) | 1107F18684: CR: 0807F01002: Reviewing the PMO documents created by J Eckroth (PwC).                          |
| 8/27/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | 1.5   | \$120.00 | \$180.00   | 1107F18816: RE: 0807F01000: Reviewed WIPs and new rate structure with S Herbst, P Navarro, M Peterson (PwC). |
| 8/27/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | 3.2   | \$120.00 | \$384.00   | 1107F18817: RE: 0807F01001: Updating the finances with foreign hours.  |

| Date      | Name              | Position     | Work Country  | Task Code                                | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|--|-------|----------|------------|--|
| 8/27/2007 | Shehi, Renis      | Associate    | United States | Project management (US use only)         | 3.6   | \$120.00 | \$432.00   | 1107F18818: RE: 0807F01002: Reviewing the PMO documents created by J Eckroth (PwC).  |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | -1.7  | \$130.00 | (\$221.00) | 1107F18689: CR: 0807F00232: Working on Expense Reports.  |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | -3.9  | \$130.00 | (\$507.00) | 1107F18690: CR: 0807F00233: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | -2.5  | \$130.00 | (\$325.00) | 1107F18691: CR: 0807F00234: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04). |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | 1.7   | \$140.00 | \$238.00   | 1107F18823: RE: 0807F00232: Working on Expense Reports.  |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | 3.9   | \$140.00 | \$546.00   | 1107F18824: RE: 0807F00233: Working on the documentation for Application Control (Expenditures/ SAP instance P04).           |
| 8/27/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                              | 2.5   | \$140.00 | \$350.00   | 1107F18825: RE: 0807F00234: Continued Working on the documentation for Application Control (Expenditures/ SAP instance P04). |
| 8/27/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)           | -3.6  | \$120.00 | (\$432.00) | 1107F18580: CR: 0907F06276: Rebill: 0807F01066: Expenditure cycle testing and follow up.                                     |
| 8/27/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)           | -2.9  | \$120.00 | (\$348.00) | 1107F18581: CR: 0907F06277: Rebill: 0807F01067: Continued Expenditure cycle testing and follow up.                           |
| 8/27/2007 | Thomas, Rance     | Sr Associate | United States | Roll forward testing (US staff use only) | -2.0  | \$120.00 | (\$240.00) | 1107F18582: CR: 0907F06278: Rebill: 0807F01068: Expenditure cycle documentation updates.                                     |
| 8/27/2007 | Thomas, Rance     | Sr Associate | United States | Delphi - Travel                          | -1.0  | \$120.00 | (\$120.00) | 1107F18599: CR: 0907F06279: Rebill: 0807F01069: Dtw to ind, to kokomo (2hrs * 50%).  |

| Date      | Name             | Position     | Work Country  | Task Code                                | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|--|-------|----------|------------|--|
| 8/27/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)           | 3.6   | \$130.00 | \$468.00   | 1107F18714: RE: 0907F06276: Rebill: 0807F01066: Expenditure cycle testing and follow up.                                 |
| 8/27/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)           | 2.9   | \$130.00 | \$377.00   | 1107F18715: RE: 0907F06277: Rebill: 0807F01067: Continued Expenditure cycle testing and follow up.                       |
| 8/27/2007 | Thomas, Rance    | Sr Associate | United States | Roll forward testing (US staff use only) | 2.0   | \$130.00 | \$260.00   | 1107F18716: RE: 0907F06278: Rebill: 0807F01068: Expenditure cycle documentation updates.                                 |
| 8/27/2007 | Thomas, Rance    | Sr Associate | United States | Delphi - Travel                          | 1.0   | \$130.00 | \$130.00   | 1107F18733: RE: 0907F06279: Rebill: 0807F01069: Dtw to ind, to kokomo (2hrs * 50%).                                      |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Delphi - Travel                          | -1.5  | \$130.00 | (\$195.00) | 1107F18605: CR: 0907F06213: Travel from home town to site Langenlonsheim (3.00 hrs. * 50% )                              |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -1.2  | \$130.00 | (\$156.00) | 1107F18606: CR: 0907F06214: Financial reporting: Meeting with assessor regarding FR-A1                                   |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -0.5  | \$130.00 | (\$65.00)  | 1107F18607: CR: 0907F06215: Financial reporting/Inventory: Hand over of documents and validation test plans to colleague |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -0.7  | \$130.00 | (\$91.00)  | 1107F18608: CR: 0907F06216: Inventory: Discussion with ICC regarding accruals for FOB shipping                           |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -0.9  | \$130.00 | (\$117.00) | 1107F18609: CR: 0907F06217: Financial Reporting: Meeting with assessor regarding IN-D1                                   |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -1.2  | \$130.00 | (\$156.00) | 1107F18610: CR: 0907F06218: Financial Reporting: Testing documents obtained and documenting test results for IN-D1       |
| 8/27/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only)      | -1.3  | \$130.00 | (\$169.00) | 1107F18611: CR: 0907F06219: Inventory: Testing documents obtained and documenting test results for IN-B1                 |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Delphi - Travel                     | 1.5   | \$145.00 | \$217.50   | 1107F18739: RE: 0907F06213: Travel from home town to site Langenlonsheim (3.00 hrs. * 50% )   |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18740: RE: 0907F06214: Financial reporting: Meeting with assessor regarding FR-A1  |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F18741: RE: 0907F06215: Financial reporting/Inventory: Hand over of documents and validation test plans to colleague  |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F18742: RE: 0907F06216: Inventory: Discussion with ICC regarding accruals for FOB shipping  |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F18743: RE: 0907F06217: Financial Reporting: Meeting with assessor regarding IN-D1  |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F18744: RE: 0907F06218: Financial Reporting: Testing documents obtained and documenting test results for IN-D1  |
| 8/27/2007 | Tiemann, Claudia    | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F18745: RE: 0907F06219: Inventory: Testing documents obtained and documenting test results for IN-B1  |
| 8/27/2007 | Tsai, Debby         | Associate | United States | Project management (US use only)    | 1.9   | \$105.00 | \$199.50   | 1107F25995: Development of Round 1 validation program   |
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -1.2  | \$260.00 | (\$312.00) | 1107F18670: CR: 0907F06182: Discussion with Jay Lim (PwC) about his spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control. |
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F18671: CR: 0907F06183: Meeting with Jay Lim (PwC) to give him instructions for compiling a list of control activities in the Delphi Validation Programs that are covered by another control. |

| Date      | Name                | Position | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|---------------------|----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F18672: CR: 0907F06184: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC)  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18673: CR: 0907F06185: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F18674: CR: 0907F06186: Review of mapping over E&S revenue and expenditure  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.2  | \$260.00 | (\$312.00) | 1107F18675: CR: 0907F06187: Conference call with India over protocol  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -0.8  | \$260.00 | (\$208.00) | 1107F18676: CR: 0907F06188: Conference call with Brazil over scope  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | -1.1  | \$260.00 | (\$286.00) | 1107F18677: CR: 0907F06189: Email to international community of inventory of control  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.2   | \$280.00 | \$336.00   | 1107F18804: RE: 0907F06182: Discussion with Jay Lim (PwC) about his spreadsheet that compiled a list of control activities in the Delphi Validation Programs that are covered by another control. |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 0.8   | \$280.00 | \$224.00   | 1107F18805: RE: 0907F06183: Meeting with Jay Lim (PwC) to give him instructions for compiling a list of control activities in the Delphi Validation Programs that are covered by another control. |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 0.5   | \$280.00 | \$140.00   | 1107F18806: RE: 0907F06184: Plan for Tomorrow's Meeting w. S. Herbst, D. Orf (PwC)  |
| 8/27/2007 | VanGorder, Kimberly | Director | United States | Project management (US use only) | 1.1   | \$280.00 | \$308.00   | 1107F18807: RE: 0907F06185: Call to Discuss samples for interiors plants w/ Pwc & Delphi folks  |



| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F18808: RE: 0907F06186: Review of mapping over E&S revenue and expenditure  |
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F18809: RE: 0907F06187: Conference call with India over protocol  |
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F18810: RE: 0907F06188: Conference call with Brazil over scope  |
| 8/27/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.1   | \$280.00 | \$308.00   | 1107F18811: RE: 0907F06189: Email to international community of inventory of control  |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F18685: CR: 0807F01393: Phone conversation with J Lim (PwC) about outstanding issues for the Manually Calculated Pension Project for Grant Thornton.. |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -4.2  | \$95.00  | (\$399.00) | 1107F18686: CR: 0807F01394: Updating spreadsheet with QDRO recalculations of employee benefit files.  |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.1  | \$95.00  | (\$199.50) | 1107F18687: CR: 0807F01395: Logging in QDRO files to be sent to D Hollaway (Delphi) for review of recalculation.  |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.5  | \$95.00  | (\$142.50) | 1107F18688: CR: 0807F01396: Reviewing QDRO employee benefit files for variance calculations.  |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F18819: RE: 0807F01393: Phone conversation with J Lim (PwC) about outstanding issues for the Manually Calculated Pension Project for Grant Thornton.. |
| 8/27/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | 4.2   | \$105.00 | \$441.00   | 1107F18820: RE: 0807F01394: Updating spreadsheet with QDRO recalculations of employee benefit files.  |

| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/27/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 2.1   | \$105.00 | \$220.50   | 1107F18821: RE: 0807F01395: Logging in QDRO files to be sent to D Hollaway (Delphi) for review of recalculation. |
| 8/27/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 1.5   | \$105.00 | \$157.50   | 1107F18822: RE: 0807F01396: Reviewing QDRO employee benefit files for variance calculations.                     |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -2.6  | \$95.00  | (\$247.00) | 1107F18577: CR: 0907F06192: Reply to e-mails from Delphi contacts  |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -2.3  | \$95.00  | (\$218.50) | 1107F18578: CR: 0907F06193: Prepared a list of outstanding items for transition to R Thomas                      |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -3.1  | \$95.00  | (\$294.50) | 1107F18579: CR: 0907F06194: Prepare external binders for final review  |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 2.6   | \$105.00 | \$273.00   | 1107F18711: RE: 0907F06192: Reply to e-mails from Delphi contacts  |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 2.3   | \$105.00 | \$241.50   | 1107F18712: RE: 0907F06193: Prepared a list of outstanding items for transition to R Thomas                      |
| 8/27/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 3.1   | \$105.00 | \$325.50   | 1107F18713: RE: 0907F06194: Prepare external binders for final review  |
| 8/27/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Delphi - Travel                     | -1.8  | \$160.00 | (\$280.00) | 1107F18600: CR: 0907F06208: Travel from Bochum to FUBA location in Bad Salzdetfurth (3.50 hrs. * 50% )           |
| 8/27/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -4.3  | \$160.00 | (\$688.00) | 1107F18601: CR: 0907F06209: Testing of Financial Reporting controls  |
| 8/27/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.4  | \$160.00 | (\$224.00) | 1107F18602: CR: 0907F06210: Meeting with Mr. Bartels (Controller) regarding various controls                     |
| 8/27/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -2.4  | \$160.00 | (\$384.00) | 1107F18603: CR: 0907F06211: Documentation of controls  |
| 8/27/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.6  | \$160.00 | (\$256.00) | 1107F18604: CR: 0907F06212: Status meeting with team   |

| Date      | Name            | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/27/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Delphi - Travel                           | 1.8   | \$175.00 | \$306.25   | 1107F18734: RE: 0907F06208: Travel from Bochum to FUBA location in Bad Salzdetfurth (3.50 hrs. * 50% )                                    |
| 8/27/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 4.3   | \$175.00 | \$752.50   | 1107F18735: RE: 0907F06209: Testing of Financial Reporting controls   |
| 8/27/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.4   | \$175.00 | \$245.00   | 1107F18736: RE: 0907F06210: Meeting with Mr. Bartels (Controller) regarding various controls  |
| 8/27/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.4   | \$175.00 | \$420.00   | 1107F18737: RE: 0907F06211: Documentation of controls   |
| 8/27/2007 | Weigt, Bjoern   | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.6   | \$175.00 | \$280.00   | 1107F18738: RE: 0907F06212: Status meeting with team  |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -3.2  | \$165.00 | (\$528.00) | 1107F18571: CR: 0807F00324: Review PwC work papers.   |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -1.5  | \$165.00 | (\$247.50) | 1107F18572: CR: 0807F00325: Review PwC work papers.   |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | -1.8  | \$165.00 | (\$297.00) | 1107F18573: CR: 0807F00326: Respond to questions from PwC.  |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 3.2   | \$180.00 | \$576.00   | 1107F18705: RE: 0807F00324: Review PwC work papers.   |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 1.5   | \$180.00 | \$270.00   | 1107F18706: RE: 0807F00325: Review PwC work papers.   |
| 8/27/2007 | Weir, Diane     | Manager      | United States | Engagement management (US staff use only) | 1.8   | \$180.00 | \$324.00   | 1107F18707: RE: 0807F00326: Respond to questions from PwC.  |
| 8/27/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | -0.5  | \$260.00 | (\$130.00) | 1107F18704: CR: 0807F01560: Call with Manish to discuss Packard issue.  |
| 8/27/2007 | Wojdyla, Dennis | Director     | United States | Project Administration (IT)               | 0.5   | \$280.00 | \$140.00   | 1107F18838: RE: 0807F01560: Call with Manish to discuss Packard issue.  |
| 8/28/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only)       | -1.3  | \$50.00  | (\$62.50)  | 1107F18932: CR: 0907F06387: Conducted an process understanding for the control activity RE -B5 with Srinivas MK Assistant Manager Finance |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.2  | \$50.00 | (\$58.33)  | 1107F18933: CR: 0907F06388:<br>Conducted an process understanding for the control activity RE -B5 with Security Officer.   |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.6  | \$50.00 | (\$29.17)  | 1107F18934: CR: 0907F06389: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.8  | \$50.00 | (\$40.00)  | 1107F18935: CR: 0907F06390: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -5.2  | \$50.00 | (\$260.00) | 1107F18936: CR: 0907F06391: Reviewed and documented the samples provided for control RE- B5  |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$68.75    | 1107F19083: RE: 0907F06387: Conducted an process understanding for the control activity RE -B5 with Srinivas MK Assistant Manager Finance  |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.2   | \$55.00 | \$64.17    | 1107F19084: RE: 0907F06388: Conducted an process understanding for the control activity RE -B5 with Security Officer.  |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.6   | \$55.00 | \$32.08    | 1107F19085: RE: 0907F06389: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/28/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.8   | \$55.00 | \$44.00    | 1107F19086: RE: 0907F06390: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 5.2   | \$55.00  | \$286.00   | 1107F19087: RE: 0907F06391: Reviewed and documented the samples provided for control RE- B5   |
| 8/28/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -3.5  | \$120.00 | (\$420.00) | 1107F18871: CR: 0807F02421: Documented revenue testing relating to entries made as a result of the warranty accrual analysis and agreed them to the supporting documentation. |
| 8/28/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.6  | \$120.00 | (\$72.00)  | 1107F18872: CR: 0807F02422: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |
| 8/28/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 3.5   | \$130.00 | \$455.00   | 1107F19022: RE: 0807F02421: Documented revenue testing relating to entries made as a result of the warranty accrual analysis and agreed them to the supporting documentation. |
| 8/28/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 0.6   | \$130.00 | \$78.00    | 1107F19023: RE: 0807F02422: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |
| 8/28/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | -4.5  | \$95.00  | (\$427.50) | 1107F18847: CR: 0807F01656: Organizing documentation and reviewing Milwaukee controls.  |
| 8/28/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | -4.0  | \$95.00  | (\$380.00) | 1107F18848: CR: 0807F01663: Began testing Employee Costing Control EC-A3.   |
| 8/28/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | 4.5   | \$105.00 | \$472.50   | 1107F18998: RE: 0807F01656: Organizing documentation and reviewing Milwaukee controls.  |
| 8/28/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | 4.0   | \$105.00 | \$420.00   | 1107F18999: RE: 0807F01663: Began testing Employee Costing Control EC-A3.   |
| 8/28/2007 | Decker, Brian   | Partner      | United States | Project management (US use only)    | -0.7  | \$390.00 | (\$273.00) | 1107F18945: CR: 0807F00184: Weekly SOX conference call.   |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/28/2007 | Decker, Brian       | Partner      | United States | Project management (US use only) | 0.7   | \$420.00 | \$294.00   | 1107F19096: RE: 0807F00184: Weekly SOX conference call.  |
| 8/28/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | -1.0  | \$95.00  | (\$95.00)  | 1107F18971: CR: 0807F00398: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests.   |
| 8/28/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 1.0   | \$105.00 | \$105.00   | 1107F19122: RE: 0807F00398: E-mail and correspondence related to Delphi SOX project - responded to inquiries and requests.   |
| 8/28/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | -4.1  | \$110.00 | (\$451.00) | 1107F18984: CR: 0807F01098: Documenting EXP manual screen prints for control A6 for PG2.   |
| 8/28/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | -3.9  | \$110.00 | (\$429.00) | 1107F18985: CR: 0807F01099: Reviewing and uploading documentation for control A6 into quickplace.  |
| 8/28/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | 4.1   | \$120.00 | \$492.00   | 1107F19135: RE: 0807F01098: Documenting EXP manual screen prints for control A6 for PG2.   |
| 8/28/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | 3.9   | \$120.00 | \$468.00   | 1107F19136: RE: 0807F01099: Reviewing and uploading documentation for control A6 into quickplace.  |
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.3  | \$130.00 | (\$299.00) | 1107F18986: CR: 0807F01891: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -4.0  | \$130.00 | (\$520.00) | 1107F18987: CR: 0807F01892: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -1.8  | \$130.00 | (\$234.00) | 1107F18988: CR: 0807F01893: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.3   | \$140.00 | \$322.00   | 1107F19137: RE: 0807F01891: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 4.0   | \$140.00 | \$560.00   | 1107F19138: RE: 0807F01892: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/28/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 1.8   | \$140.00 | \$252.00   | 1107F19139: RE: 0807F01893: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/28/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F18912: CR: 0907F06367: Preparation and documentation of the issue tracker.  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18913: CR: 0907F06368: Discussion with Mr. Humbeck (Finance Manager Europe).  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18914: CR: 0907F06369: Interview with Mr. Schwoog concerning Expenditure controls.  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F18915: CR: 0907F06370: Interview with Mrs. Holhus (PC&L); Testing of Revenue controls.  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -4.5  | \$130.00 | (\$585.00) | 1107F18916: CR: 0907F06371: Documentation of meetings of the day.  |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F19063: RE: 0907F06367: Preparation and documentation of the issue tracker.  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19064: RE: 0907F06368: Discussion with Mr. Humbeck (Finance Manager Europe).  |
| 8/28/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19065: RE: 0907F06369: Interview with Mr. Schwoog concerning Expenditure controls.                                    |
| 8/28/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F19066: RE: 0907F06370: Interview with Mrs. Holhus (PC&L); Testing of Revenue controls.                                |
| 8/28/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 4.5   | \$145.00 | \$652.50   | 1107F19067: RE: 0907F06371: Documentation of meetings of the day.  |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F18862: CR: 0807F01244: Meet with P.Holdsworth (Delphi) to discuss EX-H1.  |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F18863: CR: 0807F01245: Put together sample request list for RE-H1.  |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F18864: CR: 0807F01246: Meeting with Kolade Dada (PWC) to provide update and obtain understanding about testing EX-E2. |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.5  | \$95.00  | (\$142.50) | 1107F18865: CR: 0807F01247: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F18866: CR: 0807F01248: Revised the sample list.   |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.4  | \$95.00  | (\$133.00) | 1107F18867: CR: 0807F01249: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F18868: CR: 0807F01250: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F18869: CR: 0807F01251: Documented test results.   |



| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F18870: CR: 0807F01252: Meet with Randy Laforest (PWC) to discuss findings from the expenditure testing.               |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19013: RE: 0807F01244: Meet with P.Holdsworth (Delphi) to discuss EX-H1.  |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F19014: RE: 0807F01245: Put together sample request list for RE-H1.  |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F19015: RE: 0807F01246: Meeting with Kolade Dada (PWC) to provide update and obtain understanding about testing EX-E2. |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.5   | \$105.00 | \$157.50   | 1107F19016: RE: 0807F01247: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F19017: RE: 0807F01248: Revised the sample list.   |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.4   | \$105.00 | \$147.00   | 1107F19018: RE: 0807F01249: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F19019: RE: 0807F01250: Tested controls for the revenue cycle.   |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F19020: RE: 0807F01251: Documented test results.   |
| 8/28/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F19021: RE: 0807F01252: Meet with Randy Laforest (PWC) to discuss findings from the expenditure testing.               |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18896: CR: 0907F06351: Financial Reporting: discussion with assessor  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F18897: CR: 0907F06352: Financial Reporting: validation testing and documentation                                      |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18898: CR: 0907F06353: Financial Reporting: discussion with assessor about testing results                            |

| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.9  | \$130.00 | (\$247.00) | 1107F18899: CR: 0907F06354:<br>Inventory: validation testing and documentation  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18900: CR: 0907F06355:<br>Inventory: verification of testing results with assessor, validation testing and documentation   |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F18901: CR: 0907F06356:<br>Revenue: verification of testing results with assessor, validation testing and documentation   |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18902: CR: 0907F06357:<br>Financial Reporting & Revenue: discussion about procedures, testing steps and results with PwC team on site at location Langenlonsheim |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19047: RE: 0907F06351:<br>Financial Reporting: discussion with assessor  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19048: RE: 0907F06352:<br>Financial Reporting: validation testing and documentation  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F19049: RE: 0907F06353:<br>Financial Reporting: discussion with assessor about testing results  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.9   | \$145.00 | \$275.50   | 1107F19050: RE: 0907F06354:<br>Inventory: validation testing and documentation  |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F19051: RE: 0907F06355:<br>Inventory: verification of testing results with assessor, validation testing and documentation   |
| 8/28/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F19052: RE: 0907F06356:<br>Revenue: verification of testing results with assessor, validation testing and documentation   |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19053: RE: 0907F06357: Financial Reporting & Revenue: discussion about procedures, testing steps and results with PwC team on site at location Langenlonsheim |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F18959: CR: 0907F06321: Participated in SOX 404 Update Discussion w/ Delphi & PwC  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F18960: CR: 0907F06322: Met with Ann Bianco (Delphi) to discuss SOD testing for non-SAP sites  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.7  | \$260.00 | (\$182.00) | 1107F18961: CR: 0907F06323: Worked on requests from Karen St. Romain (Delphi) as a result of IC meeting  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F18962: CR: 0907F06324: Analyzed affiliate data for consolidated joint ventures w/ M. Weiss (PwC)  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.6  | \$260.00 | (\$156.00) | 1107F18963: CR: 0907F06325: Participated in a Tier II and III SOD Discussion w/ A. Bianco, I Weigand, M. Zaveri (Delphi)   |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.4  | \$260.00 | (\$104.00) | 1107F18964: CR: 0907F06326: Responded to questions related to SOX testing  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F18965: CR: 0907F06327: Work on WC database w/ P. Navarro (PwC)  |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.9  | \$260.00 | (\$234.00) | 1107F18966: CR: 0907F06328: Worked on June and July consolidator w/ P. Navarro (PwC)   |
| 8/28/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.7  | \$260.00 | (\$442.00) | 1107F18967: CR: 0907F06329: Reviewed 2006 SOX validation programs and compared them to in-scope locations  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total     | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|-----------|--|
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00  | 1107F19110: RE: 0907F06321: Participated in SOX 404 Update Discussion w/ Delphi & PwC                                    |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00  | 1107F19111: RE: 0907F06322: Met with Ann Bianco (Delphi) to discuss SOD testing for non-SAP sites                        |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00  | 1107F19112: RE: 0907F06323: Worked on requests from Karen St. Romain (Delphi) as a result of IC meeting                  |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00  | 1107F19113: RE: 0907F06324: Analyzed affiliate data for consolidated joint ventures w/ M. Weiss (PwC)                    |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.6   | \$280.00 | \$168.00  | 1107F19114: RE: 0907F06325: Participated in a Tier II and III SOD Discussion w/ A. Bianco, I Weigand, M. Zaveri (Delphi) |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.4   | \$280.00 | \$112.00  | 1107F19115: RE: 0907F06326: Responded to questions related to SOX testing  |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00  | 1107F19116: RE: 0907F06327: Work on WC database w/ P. Navarro (PwC)  |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 0.9   | \$280.00 | \$252.00  | 1107F19117: RE: 0907F06328: Worked on June and July consolidator w/ P. Navarro (PwC)                                     |
| 8/28/2007 | Herbst, Shannon | Director  | United States | Project management (US use only)    | 1.7   | \$280.00 | \$476.00  | 1107F19118: RE: 0907F06329: Reviewed 2006 SOX validation programs and compared them to in-scope locations                |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00) | 1107F18917: CR: 0907F06372: interview with local ICC   |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00) | 1107F18918: CR: 0907F06373: interview with accounting clerk  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18919: CR: 0907F06374: requesting supporting documentation for employee cost   |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -2.8  | \$130.00 | (\$364.00) | 1107F18920: CR: 0907F06375: validation of employee cost template  |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | -4.3  | \$130.00 | (\$559.00) | 1107F18921: CR: 0907F06376: validation of expenditure cost template   |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F19068: RE: 0907F06372: interview with local ICC  |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19069: RE: 0907F06373: interview with accounting clerk   |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F19070: RE: 0907F06374: requesting supporting documentation for employee cost   |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.8   | \$145.00 | \$406.00   | 1107F19071: RE: 0907F06375: validation of employee cost template  |
| 8/28/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 4.3   | \$145.00 | \$623.50   | 1107F19072: RE: 0907F06376: validation of expenditure cost template   |
| 8/28/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -1.0  | \$95.00  | (\$95.00)  | 1107F18849: CR: 0907F06288: Follow up on Documentation for Financial Reporting.   |
| 8/28/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 1.0   | \$105.00 | \$105.00   | 1107F19000: RE: 0907F06288: Follow up on Documentation for Financial Reporting.   |
| 8/28/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18922: CR: 0907F06377: Review and documentation of changes in issue tracker template.                                  |
| 8/28/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18923: CR: 0907F06378: Status meeting with Finance Director Europe.  |
| 8/28/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -0.2  | \$130.00 | (\$26.00)  | 1107F18924: CR: 0907F06379: Discussion with finance director Europe about certain control activities and further procedure. |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18925: CR: 0907F06380: Preparation of control activity FA-B2 and inquiry with Mr. Wulf (Maintenance manager).  |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F18926: CR: 0907F06381: Copying documentation, go through test procedure and documentation and filing of revenue account reconciliation. Inquiry with Mr. Drews about revenue reconciliation. |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18927: CR: 0907F06382: Inquiry with Mrs. Holthus about customer data change relating to shipment, delivery terms and accruals for shipments which revenue has not been recognized for.       |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F18928: CR: 0907F06383: Documentation of information received in revenue cycle related to accruals for shipments which revenue has not been recognized for.                                   |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18929: CR: 0907F06384: Discussion with ICC (Mr. Schroedel) and finance clerk (Mr. Sternal) about capitalized maintenance and repair review and further procedure.                            |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18930: CR: 0907F06385: Preparation of issue tracker  |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F18931: CR: 0907F06386: Documentation FA-B2, capitalized maintenance and repairs.   |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19073: RE: 0907F06377: Review and documentation of changes in issue tracker template.  |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19074: RE: 0907F06378: Status meeting with Finance Director Europe.  |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total    | Description   |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|----------|---|
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.2   | \$145.00 | \$29.00  | 1107F19075: RE: 0907F06379: Discussion with finance director Europe about certain control activities and further procedure.   |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00 | 1107F19076: RE: 0907F06380: Preparation of control activity FA-B2 and inquiry with Mr. Wulf (Maintenance manager).  |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00 | 1107F19077: RE: 0907F06381: Copying documentation, go through test procedure and documentation and filing of revenue account reconciliation. Inquiry with Mr. Drews about revenue reconciliation. |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00 | 1107F19078: RE: 0907F06382: Inquiry with Mrs. Holthus about customer data change relating to shipment, delivery terms and accruals for shipments which revenue has not been recognized for.       |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.3   | \$145.00 | \$43.50  | 1107F19079: RE: 0907F06383: Documentation of information received in revenue cycle related to accruals for shipments which revenue has not been recognized for.                                   |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00  | 1107F19080: RE: 0907F06384: Discussion with ICC (Mr. Schroedel) and finance clerk (Mr. Sternal) about capitalized maintenance and repair review and further procedure.                            |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50 | 1107F19081: RE: 0907F06385: Preparation of issue tracker  |
| 8/28/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00 | 1107F19082: RE: 0907F06386: Documentation FA-B2, capitalized maintenance and repairs.   |

| Date      | Name              | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/28/2007 | Laforest, Randy   | Manager   | United States | Engagement management (US staff use only) | -3.9  | \$165.00 | (\$643.50) | 1107F18873: CR: 0907F06305: Continued Thermal audit engagement management, including determination of modified test procedures based on external auditor (E&Y) feedback. |
| 8/28/2007 | Laforest, Randy   | Manager   | United States | Engagement management (US staff use only) | -4.3  | \$165.00 | (\$709.50) | 1107F18874: CR: 0907F06306: Thermal audit engagement management, inclusive of determination of modified test procedures based on external auditor (E&Y) feedback.        |
| 8/28/2007 | Laforest, Randy   | Manager   | United States | Engagement management (US staff use only) | 3.9   | \$180.00 | \$702.00   | 1107F19024: RE: 0907F06305: Continued Thermal audit engagement management, including determination of modified test procedures based on external auditor (E&Y) feedback. |
| 8/28/2007 | Laforest, Randy   | Manager   | United States | Engagement management (US staff use only) | 4.3   | \$180.00 | \$774.00   | 1107F19025: RE: 0907F06306: Thermal audit engagement management, inclusive of determination of modified test procedures based on external auditor (E&Y) feedback.        |
| 8/28/2007 | Lane, Christopher | Director  | United States | Role Redesign                             | -2.5  | \$360.00 | (\$900.00) | 1107F18989: CR: 0807F00198: Work on Cost Center promote to production change.  |
| 8/28/2007 | Lane, Christopher | Director  | United States | Role Redesign                             | 2.5   | \$380.00 | \$950.00   | 1107F19140: RE: 0807F00198: Work on Cost Center promote to production change.  |
| 8/28/2007 | Lim, Jay          | Associate | United States | Validation (US staff use only)            | -1.2  | \$95.00  | (\$114.00) | 1107F18858: CR: 0807F00746: Document Inventory Control Activity A2..   |
| 8/28/2007 | Lim, Jay          | Associate | United States | Validation (US staff use only)            | -2.4  | \$95.00  | (\$228.00) | 1107F18859: CR: 0807F00747: Test Inventory Control Activity A3..   |
| 8/28/2007 | Lim, Jay          | Associate | United States | Validation (US staff use only)            | -1.4  | \$95.00  | (\$133.00) | 1107F18860: CR: 0807F00748: Document Inventory Control Activity A3.  |
| 8/28/2007 | Lim, Jay          | Associate | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00)  | 1107F18861: CR: 0807F00749: Begin testing of Inventory Control Activity A4..   |



| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/28/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.2   | \$105.00 | \$126.00   | 1107F19009: RE: 0807F00746: Document Inventory Control Activity A2..  |
| 8/28/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 2.4   | \$105.00 | \$252.00   | 1107F19010: RE: 0807F00747: Test Inventory Control Activity A3..  |
| 8/28/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 1.4   | \$105.00 | \$147.00   | 1107F19011: RE: 0807F00748: Document Inventory Control Activity A3.   |
| 8/28/2007 | Lim, Jay       | Associate    | United States | Validation (US staff use only)   | 0.4   | \$105.00 | \$42.00    | 1107F19012: RE: 0807F00749: Begin testing of Inventory Control Activity A4..                                |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | -2.7  | \$120.00 | (\$324.00) | 1107F18839: CR: 0807F00937: Reviewed July's expense exhibits for Delphi bankruptcy requirements compliance. |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | -1.7  | \$120.00 | (\$204.00) | 1107F18840: CR: 0807F00938: Reviewed July's expense exhibits for Delphi bankruptcy requirements compliance. |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.9  | \$120.00 | (\$108.00) | 1107F18946: CR: 0807F00911: Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team..      |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.7  | \$120.00 | (\$204.00) | 1107F18947: CR: 0807F00912: Followed up on billings and collections for June and July.                      |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.6  | \$120.00 | (\$72.00)  | 1107F18948: CR: 0807F00913: Determined budget for the DTI project and informed staff.                       |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.4  | \$120.00 | (\$48.00)  | 1107F18949: CR: 0807F00914: Talked to A. Clark Smith to clarify pending invoices for collection.            |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.6  | \$120.00 | (\$192.00) | 1107F18950: CR: 0807F00915: Prepared executive summary for D. Bayles.                                       |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|---|
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | -1.1  | \$120.00 | (\$132.00) | 1107F18951: CR: 0807F00916: AHG discussion with senior to give overview of project, introduce to management and provide files to work with. |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.9  | \$120.00 | (\$108.00) | 1107F18952: CR: 0807F00917: Worked on June and July consolidator with S. Herbst.  |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | 2.7   | \$130.00 | \$351.00   | 1107F18990: RE: 0807F00937: Reviewed July's expense exhibits for Delphi bankruptcy requirements compliance.                                 |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | 1.7   | \$130.00 | \$221.00   | 1107F18991: RE: 0807F00938: Reviewed July's expense exhibits for Delphi bankruptcy requirements compliance.                                 |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.9   | \$130.00 | \$117.00   | 1107F19097: RE: 0807F00911: Weekly SOX status call with Delphi SOX Team, IC Community, PwC Core Team..                                      |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.7   | \$130.00 | \$221.00   | 1107F19098: RE: 0807F00912: Followed up on billings and collections for June and July.  |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.6   | \$130.00 | \$78.00    | 1107F19099: RE: 0807F00913: Determined budget for the DTI project and informed staff.   |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 0.4   | \$130.00 | \$52.00    | 1107F19100: RE: 0807F00914: Talked to A. Clark Smith to clarify pending invoices for collection.  |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.6   | \$130.00 | \$208.00   | 1107F19101: RE: 0807F00915: Prepared executive summary for D. Bayles.   |
| 8/28/2007 | Navarro, Paola | Sr Associate | United States | Other (US use only)              | 1.1   | \$130.00 | \$143.00   | 1107F19102: RE: 0807F00916: AHG discussion with senior to give overview of project, introduce to management and provide files to work with. |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 0.9   | \$130.00 | \$117.00   | 1107F19103: RE: 0807F00917:<br>Worked on June and July consolidator<br>with S. Herbst.  |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$50.00)  | 1107F18937: CR: 0907F06392:<br>Obtained further clarification with<br>Financial Controller on the issues<br>pertaining to G4.   |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.2  | \$60.00  | (\$70.00)  | 1107F18938: CR: 0907F06393:<br>Conducted an process understanding for<br>the control activity FR A1 and FR A2<br>with CP Arvind - Financial Controller<br>(Delphi)  |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00)  | 1107F18939: CR: 0907F06394: The<br>control objective template prepared by<br>client was obtained and was read to<br>understanding the local control<br>description and its consistency with the<br>procedure explained. |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.7  | \$60.00  | (\$42.00)  | 1107F18940: CR: 0907F06395:<br>Obtained the list of transactions<br>generated during the period of review<br>and selected the samples for testing<br>based on the sampling guidelines.                                  |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -4.3  | \$60.00  | (\$258.00) | 1107F18941: CR: 0907F06396:<br>Reviewed and documented the samples<br>provided for control FR- A1 & FR- A2  |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.0  | \$60.00  | (\$60.00)  | 1107F18942: CR: 0907F06397:<br>Obtained clarification from Accounts<br>executive -Pradeep Kumar, Narendra<br>(Delphi) on supporting documents<br>attached with JV for control FR A1 &<br>A2                             |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$54.17    | 1107F19088: RE: 0907F06392:<br>Obtained further clarification with<br>Financial Controller on the issues<br>pertaining to G4.   |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 1.2   | \$65.00  | \$75.83    | 1107F19089: RE: 0907F06393: Conducted an process understanding for the control activity FR A1 and FR A2 with CP Arvind - Financial Controller (Delphi)   |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F19090: RE: 0907F06394: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 0.7   | \$65.00  | \$45.50    | 1107F19091: RE: 0907F06395: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 4.3   | \$65.00  | \$279.50   | 1107F19092: RE: 0907F06396: Reviewed and documented the samples provided for control FR- A1 & FR- A2   |
| 8/28/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 1.0   | \$65.00  | \$65.00    | 1107F19093: RE: 0907F06397: Obtained clarification from Accounts executive -Pradeep Kumar, Narendra (Delphi) on supporting documents attached with JV for control FR A1 & A2                             |
| 8/28/2007 | Reed, Brian       | Manager      | United States | Planning (US staff use only)        | -0.5  | \$165.00 | (\$82.50)  | 1107F18857: CR: 0807F00196: Participation in weekly Delphi ICM conference call.  |
| 8/28/2007 | Reed, Brian       | Manager      | United States | Planning (US staff use only)        | 0.5   | \$180.00 | \$90.00    | 1107F19008: RE: 0807F00196: Participation in weekly Delphi ICM conference call.  |
| 8/28/2007 | Rogge, Horst      | Manager      | Germany       | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F18887: CR: 0907F06342: Summarization - Sheets: update   |
| 8/28/2007 | Rogge, Horst      | Manager      | Germany       | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F18888: CR: 0907F06343: E-Mail communication with US Team  |
| 8/28/2007 | Rogge, Horst      | Manager      | Germany       | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F18889: CR: 0907F06344: Status meeting with ICC Langenlohnheim   |

| Date      | Name         | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|--------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.3  | \$200.00 | (\$60.00)  | 1107F18890: CR: 0907F06345: coordination Testing work - meeting with BPO  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.4  | \$200.00 | (\$280.00) | 1107F18891: CR: 0907F06346: Review results Inventory/Financial Reporting  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F18892: CR: 0907F06347: Review results Fixed Assets cycle   |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F18893: CR: 0907F06348: Discussing with Financial Manager - site specific control and Accounting memo procedure |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F18894: CR: 0907F06349: Discussing with FUBA team actual status and results                                     |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F18895: CR: 0907F06350: review results revenue cycle  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F19038: RE: 0907F06342: Summarization - Sheets: update  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F19039: RE: 0907F06343: E-Mail communication with US Team   |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F19040: RE: 0907F06344: Status meeting with ICC Langenlohnshiem   |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.3   | \$215.00 | \$64.50    | 1107F19041: RE: 0907F06345: coordination Testing work - meeting with BPO  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.4   | \$215.00 | \$301.00   | 1107F19042: RE: 0907F06346: Review results Inventory/Financial Reporting  |
| 8/28/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F19043: RE: 0907F06347: Review results Fixed Assets cycle   |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F19044: RE: 0907F06348: Discussing with Financial Manager - site specific control and Accounting memo procedure |
| 8/28/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F19045: RE: 0907F06349: Discussing with FUBA team actual status and results                                     |
| 8/28/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F19046: RE: 0907F06350: review results revenue cycle  |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F18903: CR: 0907F06358: cycle revenue: documentation of results   |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18904: CR: 0907F06359: cycle fixed assets: discussion with the local ICC                                       |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F18905: CR: 0907F06360: cycle fixed assets: discussion with the manager   |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F18906: CR: 0907F06361: cycle fixed assets: discussion with the local ICC                                       |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F18907: CR: 0907F06362: cycle fixed assets: documenting results   |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F18908: CR: 0907F06363: cycle fixed assets: discussion with finance manager                                     |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F18909: CR: 0907F06364: cycle fixed assets: validation of report and picking sample                             |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F18910: CR: 0907F06365: cycle revenue: documenting results  |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F18911: CR: 0907F06366: cycle fixed assets: documenting results   |
| 8/28/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F19054: RE: 0907F06358: cycle revenue: documentation of results   |

| Date      | Name               | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|--------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19055: RE: 0907F06359: cycle fixed assets: discussion with the local ICC                                 |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F19056: RE: 0907F06360: cycle fixed assets: discussion with the manager                                   |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F19057: RE: 0907F06361: cycle fixed assets: discussion with the local ICC                                 |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19058: RE: 0907F06362: cycle fixed assets: documenting results   |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F19059: RE: 0907F06363: cycle fixed assets: discussion with finance manager                               |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F19060: RE: 0907F06364: cycle fixed assets: validation of report and picking sample                       |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F19061: RE: 0907F06365: cycle revenue: documenting results  |
| 8/28/2007 | Rotthaus, Maike    | Associate | Germany       | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F19062: RE: 0907F06366: cycle fixed assets: documenting results   |
| 8/28/2007 | Scalbert, Jean-max | Manager   | France        | Validation (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F18943: CR: 0907F06398: Details sent to Andrea Clark Smith, Kristy L Woods regarding to services in June. |
| 8/28/2007 | Scalbert, Jean-max | Manager   | France        | Validation (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F19094: RE: 0907F06398: Details sent to Andrea Clark Smith, Kristy L Woods regarding to services in June. |
| 8/28/2007 | Shehi, Renis       | Associate | United States | Documentation of time detail        | -3.9  | \$110.00 | (\$429.00) | 1107F18841: CR: 0807F01004: Reviewing and putting comments on the expense report.                             |
| 8/28/2007 | Shehi, Renis       | Associate | United States | Project management (US use only)    | -2.2  | \$110.00 | (\$242.00) | 1107F18972: CR: 0807F01003: Updating and sending the Milestone chart to Delphi management.                    |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/28/2007 | Shehi, Renis        | Associate    | United States | Project management (US use only)    | -2.3  | \$110.00 | (\$253.00) | 1107F18973: CR: 0807F01005: Time tracker review and approval.   |
| 8/28/2007 | Shehi, Renis        | Associate    | United States | Documentation of time detail        | 3.9   | \$120.00 | \$468.00   | 1107F18992: RE: 0807F01004: Reviewing and putting comments on the expense report.                                       |
| 8/28/2007 | Shehi, Renis        | Associate    | United States | Project management (US use only)    | 2.2   | \$120.00 | \$264.00   | 1107F19123: RE: 0807F01003: Updating and sending the Milestone chart to Delphi management.                              |
| 8/28/2007 | Shehi, Renis        | Associate    | United States | Project management (US use only)    | 2.3   | \$120.00 | \$276.00   | 1107F19124: RE: 0807F01005: Time tracker review and approval.   |
| 8/28/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                         | -4.9  | \$130.00 | (\$637.00) | 1107F18982: CR: 0807F00235: Working on the documentation for Application Control EX-B6(Expenditures/ SAP instance P05). |
| 8/28/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                         | -3.2  | \$130.00 | (\$416.00) | 1107F18983: CR: 0807F00236: Working on the documentation for Application Control EX-A4(Expenditures/ SAP instance P05). |
| 8/28/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                         | 4.9   | \$140.00 | \$686.00   | 1107F19133: RE: 0807F00235: Working on the documentation for Application Control EX-B6(Expenditures/ SAP instance P05). |
| 8/28/2007 | Siansi, Cleberson   | Sr Associate | United States | Expenditure                         | 3.2   | \$140.00 | \$448.00   | 1107F19134: RE: 0807F00236: Working on the documentation for Application Control EX-A4(Expenditures/ SAP instance P05). |
| 8/28/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | -3.3  | \$250.00 | (\$825.00) | 1107F18944: CR: 0907F06399: Preparing material and conference call with US Team about taxes.                            |
| 8/28/2007 | Siqueira, Luiz (SR) | Sr Manager   | Brazil        | Validation (Foreign staff use only) | 3.3   | \$265.00 | \$874.50   | 1107F19095: RE: 0907F06399: Preparing material and conference call with US Team about taxes.                            |
| 8/28/2007 | Thomas, Rance       | Sr Associate | United States | Validation (US staff use only)      | -3.5  | \$120.00 | (\$420.00) | 1107F18854: CR: 0907F06407: Rebill: 0807F01070: Expenditure follow up.  |



| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -1.0  | \$120.00 | (\$120.00) | 1107F18855: CR: 0907F06408: Rebill: 0807F01071: Status meeting to discuss Delphi E&S work.                         |
| 8/28/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -5.0  | \$120.00 | (\$600.00) | 1107F18856: CR: 0907F06409: Rebill: 0807F01072: Expenditure follow up and documentation updates.                   |
| 8/28/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.5   | \$130.00 | \$455.00   | 1107F19005: RE: 0907F06407: Rebill: 0807F01070: Expenditure follow up.   |
| 8/28/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 1.0   | \$130.00 | \$130.00   | 1107F19006: RE: 0907F06408: Rebill: 0807F01071: Status meeting to discuss Delphi E&S work.                         |
| 8/28/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 5.0   | \$130.00 | \$650.00   | 1107F19007: RE: 0907F06409: Rebill: 0807F01072: Expenditure follow up and documentation updates.                   |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F18881: CR: 0907F06336: Inventory: Meeting with assessor regarding IN-D3                                       |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F18882: CR: 0907F06337: Inventory: Meeting with Finance manager regarding IN-D3                                |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18883: CR: 0907F06338: Inventory: Selecting sample and preparing request list for IN-D3                       |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18884: CR: 0907F06339: Financial Reporting: Further meeting with assessor regarding FR-A1                     |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -3.5  | \$130.00 | (\$455.00) | 1107F18885: CR: 0907F06340: Financial Reporting: Testing documents obtained and documenting test results for FR-A1 |
| 8/28/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F18886: CR: 0907F06341: Financial Reporting/Inventory: Preparing request list for assessor                     |

| Date      | Name             | Position  | Work Country  | Task Code                            | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|--------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 1.6   | \$145.00 | \$232.00   | 1107F19032: RE: 0907F06336: Inventory: Meeting with assessor regarding IN-D3                                       |
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 0.9   | \$145.00 | \$130.50   | 1107F19033: RE: 0907F06337: Inventory: Meeting with Finance manager regarding IN-D3                                |
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 0.8   | \$145.00 | \$116.00   | 1107F19034: RE: 0907F06338: Inventory: Selecting sample and preparing request list for IN-D3                       |
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 0.8   | \$145.00 | \$116.00   | 1107F19035: RE: 0907F06339: Financial Reporting: Further meeting with assessor regarding FR-A1                     |
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 3.5   | \$145.00 | \$507.50   | 1107F19036: RE: 0907F06340: Financial Reporting: Testing documents obtained and documenting test results for FR-A1 |
| 8/28/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 0.8   | \$145.00 | \$116.00   | 1107F19037: RE: 0907F06341: Financial Reporting/Inventory: Preparing request list for assessor                     |
| 8/28/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -1.9  | \$95.00  | (\$180.50) | 1107F18842: CR: 0807F00293: Put together request list on Revenue cycle for DTI.                                    |
| 8/28/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -2.3  | \$95.00  | (\$218.50) | 1107F18843: CR: 0807F00294: Put together request list on Expenditure cycle for DTI.                                |
| 8/28/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -2.0  | \$95.00  | (\$190.00) | 1107F18844: CR: 0807F00295: Put together request list on Financial Reporting cycle for DTI.                        |
| 8/28/2007 | Tsai, Debby      | Associate | United States | Project management (US use only)     | -1.1  | \$95.00  | (\$104.50) | 1107F18970: CR: 0807F00286: Initiate Development Plan for 2008.  |
| 8/28/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | 1.9   | \$105.00 | \$199.50   | 1107F18993: RE: 0807F00293: Put together request list on Revenue cycle for DTI.                                    |

| Date      | Name                | Position  | Work Country  | Task Code                            | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|--------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | 2.3   | \$105.00 | \$241.50   | 1107F18994: RE: 0807F00294: Put together request list on Expenditure cycle for DTI.  |
| 8/28/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | 2.0   | \$105.00 | \$210.00   | 1107F18995: RE: 0807F00295: Put together request list on Financial Reporting cycle for DTI.  |
| 8/28/2007 | Tsai, Debby         | Associate | United States | Project management (US use only)     | 1.1   | \$105.00 | \$115.50   | 1107F19121: RE: 0807F00286: Initiate Development Plan for 2008.  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -1.2  | \$260.00 | (\$312.00) | 1107F18953: CR: 0907F06290: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -2.2  | \$260.00 | (\$572.00) | 1107F18954: CR: 0907F06291: SOX Core Team Update Meeting   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -0.5  | \$260.00 | (\$130.00) | 1107F18955: CR: 0907F06292: report testing discussion with Matt Fawcett (PwC)  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -1.2  | \$260.00 | (\$312.00) | 1107F18956: CR: 0907F06293: Meeting with S. Franklin (PwC) regarding treasury testing of lock box  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -2.1  | \$260.00 | (\$546.00) | 1107F18957: CR: 0907F06294: Review of ITGC mapping to manual   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -0.7  | \$260.00 | (\$182.00) | 1107F18958: CR: 0907F06295: Email to Shannon Herbst (PwC) regarding GCC deficiencies   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -1.0  | \$260.00 | (\$260.00) | 1107F18968: CR: 0907F06402: Rebill: 0807F00804: Delphi SOX Update Call (PwCM/ICM/ICC).   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -0.5  | \$260.00 | (\$130.00) | 1107F18969: CR: 0907F06403: Rebill: 0807F00805: Discuss app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), S. Herbst (PwC). |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | 1.2   | \$280.00 | \$336.00   | 1107F19104: RE: 0907F06290: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi)  |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.2   | \$280.00 | \$616.00   | 1107F19105: RE: 0907F06291: SOX Core Team Update Meeting   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F19106: RE: 0907F06292: report testing discussion with Matt Fawcett (PwC)  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.2   | \$280.00 | \$336.00   | 1107F19107: RE: 0907F06293: Meeting with S. Franklin (PwC) regarding treasury testing of lock box  |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 2.1   | \$280.00 | \$588.00   | 1107F19108: RE: 0907F06294: Review of ITGC mapping to manual   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.7   | \$280.00 | \$196.00   | 1107F19109: RE: 0907F06295: Email to Shannon herbst (PwC) regarding GCC deficiencies   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F19119: RE: 0907F06402: Rebill: 0807F00804: Delphi SOX Update Call (PwCM/ICM/ICC).   |
| 8/28/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)    | 0.5   | \$280.00 | \$140.00   | 1107F19120: RE: 0907F06403: Rebill: 0807F00805: Discuss app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), S. Herbst (PwC). |
| 8/28/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F18974: CR: 0807F01397: Meeting with J Demarco (Delphi) to discuss employee benefit files for manually calculated audit.                     |
| 8/28/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.7  | \$95.00  | (\$161.50) | 1107F18975: CR: 0807F01398: Reconciling files received from Iron Mountain with receiving slips.  |
| 8/28/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -2.9  | \$95.00  | (\$275.50) | 1107F18976: CR: 0807F01399: Logging in files received from Iron Mountain into flowbacks master spreadsheet.                                      |
| 8/28/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only) | -1.6  | \$95.00  | (\$152.00) | 1107F18977: CR: 0807F01400: Sorting flow back project files based on cut off date (2-1-2000).  |

| Date      | Name                 | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 0.9   | \$105.00 | \$94.50    | 1107F19125: RE: 0807F01397: Meeting with J Demarco (Delphi) to discuss employee benefit files for manually calculated audit. |
| 8/28/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.7   | \$105.00 | \$178.50   | 1107F19126: RE: 0807F01398: Reconciling files received from Iron Mountain with receiving slips.                              |
| 8/28/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 2.9   | \$105.00 | \$304.50   | 1107F19127: RE: 0807F01399: Logging in files received from Iron Mountain into flowbacks master spreadsheet.                  |
| 8/28/2007 | Verma, Siddhant      | Associate | United States | HR/Pension Assistance (US use only) | 1.6   | \$105.00 | \$168.00   | 1107F19128: RE: 0807F01400: Sorting flow back project files based on cut off date (2-1-2000).                                |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -1.6  | \$95.00  | (\$152.00) | 1107F18850: CR: 0907F06307: Discuss open items and their transition with D Weir (PwC)  |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -2.5  | \$95.00  | (\$237.50) | 1107F18851: CR: 0907F06308: Discuss questions about allowance for doubtful accounts control with K Bellis (Delphi)           |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -1.6  | \$95.00  | (\$152.00) | 1107F18852: CR: 0907F06309: Review summary of validation procedures for the inventory cycle                                  |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | -2.4  | \$95.00  | (\$228.00) | 1107F18853: CR: 0907F06310: Review summary of validation procedures for the revenue cycle                                    |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | 1.6   | \$105.00 | \$168.00   | 1107F19001: RE: 0907F06307: Discuss open items and their transition with D Weir (PwC)  |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate | United States | Other (US staff use only)           | 2.5   | \$105.00 | \$262.50   | 1107F19002: RE: 0907F06308: Discuss questions about allowance for doubtful accounts control with K Bellis (Delphi)           |

| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 1.6   | \$105.00 | \$168.00   | 1107F19003: RE: 0907F06309: Review summary of validation procedures for the inventory cycle                                  |
| 8/28/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 2.4   | \$105.00 | \$252.00   | 1107F19004: RE: 0907F06310: Review summary of validation procedures for the revenue cycle                                    |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -0.5  | \$160.00 | (\$80.00)  | 1107F18875: CR: 0907F06330: Status meeting with Mr. Humbeck (Finance Manager Europe)   |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$160.00 | (\$208.00) | 1107F18876: CR: 0907F06331: Discussion with Mr. Schroedel (ICC) about Financial Reporting controls                           |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -3.1  | \$160.00 | (\$496.00) | 1107F18877: CR: 0907F06332: Testing of Financial Reporting controls  |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$160.00 | (\$176.00) | 1107F18878: CR: 0907F06333: Interview with Mrs. Brasig (Accountant)  |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$160.00 | (\$208.00) | 1107F18879: CR: 0907F06334: Copying of Documents   |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -2.9  | \$160.00 | (\$464.00) | 1107F18880: CR: 0907F06335: Preparation of issue tracker; sending draft issue tracker and draft email to Manager for review. |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$175.00 | \$87.50    | 1107F19026: RE: 0907F06330: Status meeting with Mr. Humbeck (Finance Manager Europe)   |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$175.00 | \$227.50   | 1107F19027: RE: 0907F06331: Discussion with Mr. Schroedel (ICC) about Financial Reporting controls                           |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | 3.1   | \$175.00 | \$542.50   | 1107F19028: RE: 0907F06332: Testing of Financial Reporting controls  |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$175.00 | \$192.50   | 1107F19029: RE: 0907F06333: Interview with Mrs. Brasig (Accountant)  |
| 8/28/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$175.00 | \$227.50   | 1107F19030: RE: 0907F06334: Copying of Documents   |

| Date      | Name           | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|---|-------|----------|------------|--|
| 8/28/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | 2.9   | \$175.00 | \$507.50   | 1107F19031: RE: 0907F06335: Preparation of issue tracker; sending draft issue tracker and draft email to Manager for review.   |
| 8/28/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | -3.1  | \$165.00 | (\$511.50) | 1107F18845: CR: 0807F00327: Review PwC work papers.  |
| 8/28/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F18846: CR: 0807F00328: Review work papers with Michelle Wilkes and Fredrik Olsson (Delphi).   |
| 8/28/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | 3.1   | \$180.00 | \$558.00   | 1107F18996: RE: 0807F00327: Review PwC work papers.  |
| 8/28/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F18997: RE: 0807F00328: Review work papers with Michelle Wilkes and Fredrik Olsson (Delphi).   |
| 8/28/2007 | Weiss, Matthew | Associate    | United States | Other (US use only)                       | -3.1  | \$120.00 | (\$372.00) | 1107F18978: CR: 0907F06317: AHG discussion with internal control manager and internal control coordinator over objective of project. Discussion included analysis of issue master tracker and templates to become deliverables |
| 8/28/2007 | Weiss, Matthew | Associate    | United States | Project management (US use only)          | -2.4  | \$120.00 | (\$288.00) | 1107F18979: CR: 0907F06318: Analyzing of expenses for SOX core team  |
| 8/28/2007 | Weiss, Matthew | Associate    | United States | Project management (US use only)          | -1.3  | \$120.00 | (\$156.00) | 1107F18980: CR: 0907F06319: Review of time for SOX core team   |
| 8/28/2007 | Weiss, Matthew | Associate    | United States | Other (US use only)                       | -1.8  | \$120.00 | (\$216.00) | 1107F18981: CR: 0907F06320: Customized template to be used to document the deliverable for the AHG B sites (out of scope locations) remediation.   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/28/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | 3.1   | \$130.00 | \$403.00   | 1107F19129: RE: 0907F06317: AHG discussion with internal control manager and internal control coordinator over objective of project. Discussion included analysis of issue master tracker and templates to become deliverables |
| 8/28/2007 | Weiss, Matthew  | Associate | United States | Project management (US use only)    | 2.4   | \$130.00 | \$312.00   | 1107F19130: RE: 0907F06318: Analyzing of expenses for SOX core team  |
| 8/28/2007 | Weiss, Matthew  | Associate | United States | Project management (US use only)    | 1.3   | \$130.00 | \$169.00   | 1107F19131: RE: 0907F06319: Review of time for SOX core team   |
| 8/28/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | 1.8   | \$130.00 | \$234.00   | 1107F19132: RE: 0907F06320: Customized template to be used to document the deliverable for the AHG B sites (out of scope locations) remediation.   |
| 8/29/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -1.2  | \$50.00  | (\$60.83)  | 1107F19229: CR: 0907F06510: Conducted an process understanding for the control activity RE -A5 with Dinakar from PC&L and Srinivas from Finance.   |
| 8/29/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -1.1  | \$50.00  | (\$53.33)  | 1107F19230: CR: 0907F06511: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                       |
| 8/29/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -0.7  | \$50.00  | (\$35.83)  | 1107F19231: CR: 0907F06512: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.   |
| 8/29/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -5.0  | \$50.00  | (\$250.00) | 1107F19232: CR: 0907F06513: Reviewed and documented the samples provided for control RE - A5   |



| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | -1.0  | \$50.00  | (\$50.00)  | 1107F19233: CR: 0907F06514: Discussed with Bharat control activities pertaining to revenue  |
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.2   | \$55.00  | \$66.92    | 1107F19364: RE: 0907F06510: Conducted an process understanding for the control activity RE -A5 with Dinakar from PC&L and Srinivas from Finance.  |
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.1   | \$55.00  | \$58.67    | 1107F19365: RE: 0907F06511: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained.                    |
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 0.7   | \$55.00  | \$39.42    | 1107F19366: RE: 0907F06512: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.  |
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 5.0   | \$55.00  | \$275.00   | 1107F19367: RE: 0907F06513: Reviewed and documented the samples provided for control RE - A5  |
| 8/29/2007 | Agarwal, Manish | Associate    | India         | Validation (Foreign staff use only) | 1.0   | \$55.00  | \$55.00    | 1107F19368: RE: 0907F06514: Discussed with Bharat control activities pertaining to revenue  |
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -7.7  | \$120.00 | (\$924.00) | 1107F19172: CR: 0807F02418: Reperformed selected Delphi Thermal's calculation of the variance accounts (labor, material, freight and burden) by tracing one item from the analysis to confirm the accuracy of the analysis. |
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -0.4  | \$120.00 | (\$48.00)  | 1107F19173: CR: 0807F02419: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |

| Date      | Name            | Position     | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|--------------------------------|-------|----------|------------|---|
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | -0.1  | \$120.00 | (\$12.00)  | 1107F19263: CR: 0807F02420: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 7.7   | \$130.00 | \$1,001.00 | 1107F19307: RE: 0807F02418: Reperformed selected Delphi Thermal's calculation of the variance accounts (labor, material, freight and burden) by tracing one item from the analysis to confirm the accuracy of the analysis. |
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 0.4   | \$130.00 | \$52.00    | 1107F19308: RE: 0807F02419: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |
| 8/29/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only) | 0.1   | \$130.00 | \$13.00    | 1107F19398: RE: 0807F02420: Meeting with S Haque (PWC) to provide update and obtain understanding about testing EX-E2.  |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | -3.1  | \$95.00  | (\$294.50) | 1107F19150: CR: 0807F01657: Continued to work on expenditure control A2.  |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | -2.6  | \$95.00  | (\$247.00) | 1107F19151: CR: 0807F01658: Continued to work on expenditure control F1.  |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | -3.0  | \$95.00  | (\$285.00) | 1107F19152: CR: 0807F01664: Completed testing for Employee Costing Control EC-A3.   |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | 3.1   | \$105.00 | \$325.50   | 1107F19285: RE: 0807F01657: Continued to work on expenditure control A2.  |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | 2.6   | \$105.00 | \$273.00   | 1107F19286: RE: 0807F01658: Continued to work on expenditure control F1.  |
| 8/29/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only) | 3.0   | \$105.00 | \$315.00   | 1107F19287: RE: 0807F01664: Completed testing for Employee Costing Control EC-A3.   |

| Date      | Name             | Position  | Work Country  | Task Code                        | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|----------------------------------|-------|----------|------------|---|
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -1.3  | \$95.00  | (\$123.50) | 1107F19253: CR: 0807F00399: Sent out requests to Delphi Team regarding SOX testing files and coordinated responses.         |
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F19254: CR: 0807F00400: Correspondence and e-mails related to Delphi SOX project..                                      |
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | -1.4  | \$95.00  | (\$133.00) | 1107F19255: CR: 0807F00401: Worked on updating all Delphi files related to SAP testing into the Working Community Database. |
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 1.3   | \$105.00 | \$136.50   | 1107F19388: RE: 0807F00399: Sent out requests to Delphi Team regarding SOX testing files and coordinated responses.         |
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 0.8   | \$105.00 | \$84.00    | 1107F19389: RE: 0807F00400: Correspondence and e-mails related to Delphi SOX project..                                      |
| 8/29/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only) | 1.4   | \$105.00 | \$147.00   | 1107F19390: RE: 0807F00401: Worked on updating all Delphi files related to SAP testing into the Working Community Database. |
| 8/29/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | -4.1  | \$110.00 | (\$451.00) | 1107F19270: CR: 0807F01100: Documenting test scripts for control B5 for PG2.  |
| 8/29/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | -3.9  | \$110.00 | (\$429.00) | 1107F19271: CR: 0807F01101: Documenting test scripts for control B5 for PG2.  |
| 8/29/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | 4.1   | \$120.00 | \$492.00   | 1107F19405: RE: 0807F01100: Documenting test scripts for control B5 for PG2.  |
| 8/29/2007 | Fatima, Subia    | Associate | United States | Expenditure                      | 3.9   | \$120.00 | \$468.00   | 1107F19406: RE: 0807F01101: Documenting test scripts for control B5 for PG2.  |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -3.4  | \$130.00 | (\$442.00) | 1107F19272: CR: 0807F01897: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -2.5  | \$130.00 | (\$325.00) | 1107F19273: CR: 0807F01898: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | -3.5  | \$130.00 | (\$455.00) | 1107F19274: CR: 0807F01899: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.4   | \$140.00 | \$476.00   | 1107F19407: RE: 0807F01897: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.5   | \$140.00 | \$350.00   | 1107F19408: RE: 0807F01898: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 3.5   | \$140.00 | \$490.00   | 1107F19409: RE: 0807F01899: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/29/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.5  | \$130.00 | (\$455.00) | 1107F19210: CR: 0907F06491: Update of the issue tracker and discussions about the issue tracker with PwC Manager.  |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -2.6  | \$130.00 | (\$338.00) | 1107F19211: CR: 0907F06492: Binder preparation; Referencing binder to tickmark legend; Review of Validation Template.                           |
| 8/29/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F19212: CR: 0907F06493: Discussions with the Delphi Wuppertal/Langenlonzheim team.  |
| 8/29/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 3.5   | \$145.00 | \$507.50   | 1107F19345: RE: 0907F06491: Update of the issue tracker and discussions about the issue tracker with PwC Manager.                               |
| 8/29/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.6   | \$145.00 | \$377.00   | 1107F19346: RE: 0907F06492: Binder preparation; Referencing binder to tickmark legend; Review of Validation Template.                           |
| 8/29/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 1.0   | \$145.00 | \$145.00   | 1107F19347: RE: 0907F06493: Discussions with the Delphi Wuppertal/Langenlonzheim team.  |
| 8/29/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.1  | \$95.00  | (\$104.50) | 1107F19160: CR: 0807F01253: Meet with Randy Laforest (PWC) and Chris Tompkins (Delphi) and Pam Cates (Delphi) regarding control activity EX-II. |
| 8/29/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.3  | \$95.00  | (\$28.50)  | 1107F19161: CR: 0807F01254: Documented the results of the meeting.  |
| 8/29/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F19162: CR: 0807F01255: Meet with G. Hand and R Burrell (Delphi).   |
| 8/29/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.8  | \$95.00  | (\$76.00)  | 1107F19163: CR: 0807F01256: Meet with G. Hand to gain better understanding about Delphi expenditure recording process regarding returns.        |
| 8/29/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.8  | \$95.00  | (\$76.00)  | 1107F19164: CR: 0807F01257: Put together sample request for control activity EX-E2.   |

| Date      | Name         | Position  | Work Country  | Task Code                      | Hours | Rate     | Total      | Description   |
|-----------|--------------|-----------|---------------|--------------------------------|-------|----------|------------|---|
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F19165: CR: 0807F01258: Communicated with G. Hand and R Burrel (Delphi) about samples received.   |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F19166: CR: 0807F01259: Tested samples for Ex-E2.   |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.8  | \$95.00  | (\$76.00)  | 1107F19167: CR: 0807F01260: Request additional documents for Ex-E2.   |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F19168: CR: 0807F01261: Communicated with M.Madak (Delphi) about samples requested.   |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F19169: CR: 0807F01262: Meeting with Kolade Dada (PWC) to discuss regarding expenditure cycle.  |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F19170: CR: 0807F01263: Tested controls for the revenue cycle.  |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F19171: CR: 0807F01264: Documented test results.  |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 1.1   | \$105.00 | \$115.50   | 1107F19295: RE: 0807F01253: Meet with Randy Laforest (PWC) and Chris Tompkins (Delphi) and Pam Cates (Delphi) regarding control activity EX-11. |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.3   | \$105.00 | \$31.50    | 1107F19296: RE: 0807F01254: Documented the results of the meeting.  |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.5   | \$105.00 | \$52.50    | 1107F19297: RE: 0807F01255: Meet with G. Hand and R Burrel (Delphi).  |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F19298: RE: 0807F01256: Meet with G. Hand to gain better understanding about Delphi expenditure recording process regarding returns.        |
| 8/29/2007 | Haque, Sakia | Associate | United States | Validation (US staff use only) | 0.8   | \$105.00 | \$84.00    | 1107F19299: RE: 0807F01257: Put together sample request for control activity EX-E2.   |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F19300: RE: 0807F01258: Communicated with G. Hand and R Burrel (Delphi) about samples received.                   |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F19301: RE: 0807F01259: Tested samples for Ex-E2.   |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.8   | \$105.00 | \$84.00    | 1107F19302: RE: 0807F01260: Request additional documents for Ex-E2.   |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.3   | \$105.00 | \$31.50    | 1107F19303: RE: 0807F01261: Communicated with M.Madak (Delphi) about samples requested.                               |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19304: RE: 0807F01262: Meeting with Kolade Dada (PWC) to discuss regarding expenditure cycle.                    |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F19305: RE: 0807F01263: Tested controls for the revenue cycle.  |
| 8/29/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F19306: RE: 0807F01264: Documented test results.  |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F19198: CR: 0907F06479: Inventory: validation testing and documentation, verification with assessor               |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F19199: CR: 0907F06480: Inventory: validation testing and documentation   |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F19200: CR: 0907F06481: Financial Reportng: validation testing and documentation                                  |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F19201: CR: 0907F06482: Financial Reportng: verification of testing results, validation testing and documentation |

| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F19202: CR: 0907F06483:<br>Financial Reportng: discussion about<br>procedures, testing steps and results<br>with PwC team on site at other location |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F19203: CR: 0907F06484:<br>Revenue: discussion about procedures,<br>testing steps and results with PwC team<br>on site at other location            |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F19204: CR: 0907F06485:<br>Revenue: verification of testing results,<br>documentation and binder preparation  |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F19205: CR: 0907F06486:<br>Revenue & Financial Reporting:<br>discussion with PwC team members<br>about validation testing results                   |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F19333: RE: 0907F06479:<br>Inventory: validation testing and<br>documentation, verification with<br>assessor  |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19334: RE: 0907F06480:<br>Inventory: validation testing and<br>documentation   |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19335: RE: 0907F06481:<br>Financial Reportng: validation testing<br>and documentation  |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F19336: RE: 0907F06482:<br>Financial Reportng: verification of<br>testing results, validation testing and<br>documentation                          |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19337: RE: 0907F06483:<br>Financial Reportng: discussion about<br>procedures, testing steps and results<br>with PwC team on site at other location |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F19338: RE: 0907F06484:<br>Revenue: discussion about procedures,<br>testing steps and results with PwC team<br>on site at other location            |



| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19339: RE: 0907F06485: Revenue: verification of testing results, documentation and binder preparation                   |
| 8/29/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19340: RE: 0907F06486: Revenue & Financial Reporting: discussion with PwC team members about validation testing results |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F19250: CR: 0907F06453: Worked on scheduling need at Thermal   |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F19251: CR: 0907F06454: Met with Erik Matusky to discuss why DTI is in-scope   |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.6  | \$260.00 | (\$416.00) | 1107F19252: CR: 0907F06455: Discussed changes at DTI and impact on scope w/ M. Weiss (PwC)                                   |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F19385: RE: 0907F06453: Worked on scheduling need at Thermal   |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F19386: RE: 0907F06454: Met with Erik Matusky to discuss why DTI is in-scope   |
| 8/29/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.6   | \$280.00 | \$448.00   | 1107F19387: RE: 0907F06455: Discussed changes at DTI and impact on scope w/ M. Weiss (PwC)                                   |
| 8/29/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -3.2  | \$130.00 | (\$416.00) | 1107F19213: CR: 0907F06494: validation of expenditure template   |
| 8/29/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19214: CR: 0907F06495: interview and requesting documents from accounting clerk   |
| 8/29/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F19215: CR: 0907F06496: receiving documents from accounting clerk for expenditure validation                             |
| 8/29/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F19216: CR: 0907F06497: validation of expenditure template   |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | -2.1  | \$130.00 | (\$273.00) | 1107F19217: CR: 0907F06498: validation of employee cost template   |
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 3.2   | \$145.00 | \$464.00   | 1107F19348: RE: 0907F06494: validation of expenditure template   |
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19349: RE: 0907F06495: interview and requesting documents from accounting clerk                     |
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F19350: RE: 0907F06496: receiving documents from accounting clerk for expenditure validation         |
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F19351: RE: 0907F06497: validation of expenditure template   |
| 8/29/2007 | Jakubik, Stefan | Associate    | Germany       | Validation (Foreign staff use only) | 2.1   | \$145.00 | \$304.50   | 1107F19352: RE: 0907F06498: validation of employee cost template   |
| 8/29/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F19153: CR: 0907F06428: Follow up on Documentation for Financial Reporting.                          |
| 8/29/2007 | Kennedy, John   | Associate    | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19288: RE: 0907F06428: Follow up on Documentation for Financial Reporting.                          |
| 8/29/2007 | King, Langdon   | Sr Associate | United States | Security Analysis & Testing         | -2.0  | \$200.00 | (\$400.00) | 1107F19275: CR: 0807F00810: Updated SoDa Delphi tool database with new Basis SOD rules for 2007.         |
| 8/29/2007 | King, Langdon   | Sr Associate | United States | Security Analysis & Testing         | 2.0   | \$230.00 | \$460.00   | 1107F19410: RE: 0807F00810: Updated SoDa Delphi tool database with new Basis SOD rules for 2007.         |
| 8/29/2007 | Kroll, Sabrina  | Associate    | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F19218: CR: 0907F06499: Inquiry with finance clerk (Mrs. Vietje) about intercompany reconciliations. |
| 8/29/2007 | Kroll, Sabrina  | Associate    | Germany       | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F19219: CR: 0907F06500: inquiry with finance clerk (Mr. Drews) about intercompany reconciliations.   |

| Date      | Name           | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F19220: CR: 0907F06501: Clarification about test procedure and sample size of intercompany reconciliations with team.                            |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F19221: CR: 0907F06502: Selecting sample size from population of intercompany reconciliations. Copying intercompany reconciliation documentation |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.3  | \$130.00 | (\$39.00)  | 1107F19222: CR: 0907F06503: Discussion with ICC managers about CWIP control.   |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.2  | \$130.00 | (\$26.00)  | 1107F19223: CR: 0907F06504: Adapting CWIP control activity documentation as by discussion with ICC managers.   |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.0  | \$130.00 | (\$130.00) | 1107F19224: CR: 0907F06505: Gain understanding of expenditure control about capitalizable R&D.   |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F19225: CR: 0907F06506: Referencing binder to tickmark legend in validation template.  |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -3.5  | \$130.00 | (\$455.00) | 1107F19226: CR: 0907F06507: Update issue tracker and go through documentation and discussion with manager via phone.                                 |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | -0.4  | \$130.00 | (\$52.00)  | 1107F19227: CR: 0907F06508: Inquiry with HR clerk (Mr. Gollan from Wuppertal) about payroll accruals.  |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F19353: RE: 0907F06499: Inquiry with finance clerk (Mrs. Vietje) about intercompany reconciliations.   |
| 8/29/2007 | Kroll, Sabrina | Associate | Germany      | Validation (Foreign staff use only) | 0.4   | \$145.00 | \$58.00    | 1107F19354: RE: 0907F06500: inquiry with finance clerk (Mr. Drews) about intercompany reconciliations.   |

| Date      | Name            | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|---|-------|----------|------------|---|
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$145.00 | \$58.00    | 1107F19355: RE: 0907F06501: Clarification about test procedure and sample size of intercompany reconciliations with team.                                   |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.0   | \$145.00 | \$145.00   | 1107F19356: RE: 0907F06502: Selecting sample size from population of intercompany reconciliations. Copying intercompany reconciliation documentation        |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.3   | \$145.00 | \$43.50    | 1107F19357: RE: 0907F06503: Discussion with ICC managers about CWIP control.  |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.2   | \$145.00 | \$29.00    | 1107F19358: RE: 0907F06504: Adapting CWIP control activity documentation as by discussion with ICC managers.  |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.0   | \$145.00 | \$145.00   | 1107F19359: RE: 0907F06505: Gain understanding of expenditure control about capitalizable R&D.  |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 1.8   | \$145.00 | \$261.00   | 1107F19360: RE: 0907F06506: Referencing binder to tickmark legend in validation template.   |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 3.5   | \$145.00 | \$507.50   | 1107F19361: RE: 0907F06507: Update issue tracker and go through documentation and discussion with manager via phone.  |
| 8/29/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$145.00 | \$58.00    | 1107F19362: RE: 0907F06508: Inquiry with HR clerk (Mr. Gollan from Wuppertal) about payroll accruals.   |
| 8/29/2007 | Laforest, Randy | Manager   | United States | Engagement management (US staff use only) | -3.5  | \$165.00 | (\$577.50) | 1107F19174: CR: 0907F06434: Thermal audit engagement management, including meeting with E&Y Manager regarding fieldwork result expectations and objectives. |

| Date      | Name            | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/29/2007 | Laforest, Randy | Manager      | United States | Engagement management (US staff use only) | 3.5   | \$180.00 | \$630.00   | 1107F19309: RE: 0907F06434: Thermal audit engagement management, including meeting with E&Y Manager regarding fieldwork result expectations and objectives. |
| 8/29/2007 | Lim, Jay        | Associate    | United States | Validation (US staff use only)            | -0.4  | \$95.00  | (\$38.00)  | 1107F19159: CR: 0807F00750: E-mail R Laforest and K Dada (PwC) the status of my testing of Employee Cost and Inventory Cycles for my replacement..          |
| 8/29/2007 | Lim, Jay        | Associate    | United States | Validation (US staff use only)            | 0.4   | \$105.00 | \$42.00    | 1107F19294: RE: 0807F00750: E-mail R Laforest and K Dada (PwC) the status of my testing of Employee Cost and Inventory Cycles for my replacement..          |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Other (US use only)                       | -2.7  | \$120.00 | (\$324.00) | 1107F19244: CR: 0807F00918: AHG status review. Ensured completion of items included in the review and resolved status achieved..                            |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -2.1  | \$120.00 | (\$252.00) | 1107F19245: CR: 0807F00919: Updated cash wire spreadsheet to monitor collection of invoices.  |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -1.3  | \$120.00 | (\$156.00) | 1107F19246: CR: 0807F00920: Clarified inquiries for international TB MP529 between issue tracker and deficiency tracker.                                    |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -1.2  | \$120.00 | (\$144.00) | 1107F19247: CR: 0807F00921: Followed up on collections and prior billings.  |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Project management (US use only)          | -0.8  | \$120.00 | (\$96.00)  | 1107F19248: CR: 0807F00922: Provided Rachel Smithson with the July expense exhibits for review and comments.  |
| 8/29/2007 | Navarro, Paola  | Sr Associate | United States | Other (US use only)                       | -1.3  | \$120.00 | (\$156.00) | 1107F19249: CR: 0807F00923: Met with AHG ICC to discuss status of review of findings.   |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)                 | 2.7   | \$130.00 | \$351.00   | 1107F19379: RE: 0807F00918: AHG status review. Ensured completion of items included in the review and resolved status achieved.. |
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 2.1   | \$130.00 | \$273.00   | 1107F19380: RE: 0807F00919: Updated cash wire spreadsheet to monitor collection of invoices.                                     |
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 1.3   | \$130.00 | \$169.00   | 1107F19381: RE: 0807F00920: Clarified inquiries for international TB MP529 between issue tracker and deficiency tracker.         |
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 1.2   | \$130.00 | \$156.00   | 1107F19382: RE: 0807F00921: Followed up on collections and prior billings.   |
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Project management (US use only)    | 0.8   | \$130.00 | \$104.00   | 1107F19383: RE: 0807F00922: Provided Rachel Smithson with the July expense exhibits for review and comments.                     |
| 8/29/2007 | Navarro, Paola    | Sr Associate | United States | Other (US use only)                 | 1.3   | \$130.00 | \$169.00   | 1107F19384: RE: 0807F00923: Met with AHG ICC to discuss status of review of findings.  |
| 8/29/2007 | Orf, Darren       | Manager      | United States | Project management (US use only)    | -2.5  | \$280.00 | (\$700.00) | 1107F19243: CR: 0807F00283: Completed financial tool updates to support the accrual process and modularize code.                 |
| 8/29/2007 | Orf, Darren       | Manager      | United States | Project management (US use only)    | 2.5   | \$295.00 | \$737.50   | 1107F19378: RE: 0807F00283: Completed financial tool updates to support the accrual process and modularize code.                 |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.3  | \$60.00  | (\$138.00) | 1107F19234: CR: 0907F06515: Reviewed the samples provided for control FR- A1   |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.7  | \$60.00  | (\$162.00) | 1107F19235: CR: 0907F06516: Documented the samples provided for control FR- A1   |

| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate    | Total     | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|---------|-----------|--|
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00) | 1107F19236: CR: 0907F06517:<br>Reviewed and documented the samples provided for control FR- A1 & FR- A2  |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -0.8  | \$60.00 | (\$50.00) | 1107F19237: CR: 0907F06518:<br>Conducted an process understanding for the control activity FR - A6 with Ranjan Chaudhary - Contract Consultants. |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.2  | \$60.00 | (\$70.00) | 1107F19238: CR: 0907F06519:<br>Reviewed and documented the samples provided for control FR- A6   |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | -1.0  | \$60.00 | (\$60.00) | 1107F19239: CR: 0907F06520:<br>Discussed with Manish and reviewed the control activities pertaining to revenue                                   |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.3   | \$65.00 | \$149.50  | 1107F19369: RE: 0907F06515:<br>Reviewed the samples provided for control FR- A1  |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 2.7   | \$65.00 | \$175.50  | 1107F19370: RE: 0907F06516:<br>Documented the samples provided for control FR- A1  |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00   | 1107F19371: RE: 0907F06517:<br>Reviewed and documented the samples provided for control FR- A1 & FR- A2  |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00 | \$54.17   | 1107F19372: RE: 0907F06518:<br>Conducted an process understanding for the control activity FR - A6 with Ranjan Chaudhary - Contract Consultants. |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.2   | \$65.00 | \$75.83   | 1107F19373: RE: 0907F06519:<br>Reviewed and documented the samples provided for control FR- A6   |
| 8/29/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.0   | \$65.00 | \$65.00   | 1107F19374: RE: 0907F06520:<br>Discussed with Manish and reviewed the control activities pertaining to revenue                                   |

| Date      | Name         | Position | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|--------------|----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F19187: CR: 0907F06468: E-Mail communication with US team       |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.6  | \$200.00 | (\$120.00) | 1107F19188: CR: 0907F06469: coordination appointments with BPOs     |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F19189: CR: 0907F06470: Review results Inv./Financial reporting |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F19190: CR: 0907F06471: Review results Employee Costs           |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F19191: CR: 0907F06472: Review results Revenue Cycle            |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F19192: CR: 0907F06473: Binder review Employee costs            |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.4  | \$200.00 | (\$280.00) | 1107F19193: CR: 0907F06474: Binder review Inventory Cycle           |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.2  | \$200.00 | (\$240.00) | 1107F19194: CR: 0907F06475: Binder review Revenue Cycle             |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F19195: CR: 0907F06476: Binder review FA Cycle                  |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.1  | \$200.00 | (\$20.00)  | 1107F19196: CR: 0907F06477: review results revenue cycle            |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | -0.4  | \$200.00 | (\$80.00)  | 1107F19197: CR: 0907F06478: Discussion with ICC - Issue tracker     |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F19322: RE: 0907F06468: E-Mail communication with US team       |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.6   | \$215.00 | \$129.00   | 1107F19323: RE: 0907F06469: coordination appointments with BPOs     |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F19324: RE: 0907F06470: Review results Inv./Financial reporting |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F19325: RE: 0907F06471: Review results Employee Costs           |
| 8/29/2007 | Rogge, Horst | Manager  | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F19326: RE: 0907F06472: Review results Revenue Cycle            |



| Date      | Name            | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F19327: RE: 0907F06473: Binder review Employee costs                                       |
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 1.4   | \$215.00 | \$301.00   | 1107F19328: RE: 0907F06474: Binder review Inventory Cycle                                      |
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 1.2   | \$215.00 | \$258.00   | 1107F19329: RE: 0907F06475: Binder review Revenue Cycle  |
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F19330: RE: 0907F06476: Binder review FA Cycle   |
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 0.1   | \$215.00 | \$21.50    | 1107F19331: RE: 0907F06477: review results revenue cycle                                       |
| 8/29/2007 | Rogge, Horst    | Manager      | Germany      | Validation (Foreign staff use only) | 0.4   | \$215.00 | \$86.00    | 1107F19332: RE: 0907F06478: Discussion with ICC - Issue tracker                                |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F19206: CR: 0907F06487: cycle revenue: documentation of result                             |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F19207: CR: 0907F06488: cycle fixed assets: documentation of result                        |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | -2.7  | \$130.00 | (\$351.00) | 1107F19208: CR: 0907F06489: cycle revenue: binder preparation                                  |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F19209: CR: 0907F06490: cycle revenue: documenting results                                 |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F19341: RE: 0907F06487: cycle revenue: documentation of result                             |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F19342: RE: 0907F06488: cycle fixed assets: documentation of result                        |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 2.7   | \$145.00 | \$391.50   | 1107F19343: RE: 0907F06489: cycle revenue: binder preparation                                  |
| 8/29/2007 | Rotthaus, Maike | Associate    | Germany      | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F19344: RE: 0907F06490: cycle revenue: documenting results                                 |
| 8/29/2007 | Salato, Nicolas | Sr Associate | France       | Validation (Foreign staff use only) | -2.0  | \$160.00 | (\$320.00) | 1107F19228: CR: 0907F06509: Update of the Revenue control matrix after PwC Management's review |

| Date      | Name               | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|--------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Salato, Nicolas    | Sr Associate | France        | Validation (Foreign staff use only) | 2.0   | \$175.00 | \$350.00   | 1107F19363: RE: 0907F06509: Update of the Revenue control matrix after PwC Management's review |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | -2.0  | \$200.00 | (\$400.00) | 1107F19240: CR: 0907F06521: Validation program detailed review - TRE.                          |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | -2.0  | \$200.00 | (\$400.00) | 1107F19241: CR: 0907F06522: Validation program detailed review - FR.                           |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | -2.0  | \$200.00 | (\$400.00) | 1107F19242: CR: 0907F06523: Validation program detailed review - REV.                          |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | 2.0   | \$215.00 | \$430.00   | 1107F19375: RE: 0907F06521: Validation program detailed review - TRE.                          |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | 2.0   | \$215.00 | \$430.00   | 1107F19376: RE: 0907F06522: Validation program detailed review - FR.                           |
| 8/29/2007 | Scalbert, Jean-max | Manager      | France        | Validation (Foreign staff use only) | 2.0   | \$215.00 | \$430.00   | 1107F19377: RE: 0907F06523: Validation program detailed review - REV.                          |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | -1.8  | \$110.00 | (\$198.00) | 1107F19256: CR: 0807F01006: Time tracker review and approval..                                 |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | -2.7  | \$110.00 | (\$297.00) | 1107F19257: CR: 0807F01007: Foreign time reconciliation.                                       |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | -2.8  | \$110.00 | (\$308.00) | 1107F19258: CR: 0807F01008: Rate card review with July exhibit..                               |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | 1.8   | \$120.00 | \$216.00   | 1107F19391: RE: 0807F01006: Time tracker review and approval..                                 |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | 2.7   | \$120.00 | \$324.00   | 1107F19392: RE: 0807F01007: Foreign time reconciliation.                                       |
| 8/29/2007 | Shehi, Renis       | Associate    | United States | Project management (US use only)    | 2.8   | \$120.00 | \$336.00   | 1107F19393: RE: 0807F01008: Rate card review with July exhibit..                               |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -4.5  | \$130.00 | (\$585.00) | 1107F19268: CR: 0807F00237: Working on the documentation for Application Control EX-A5(Expenditures/ SAP instance P05). |
| 8/29/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | -3.4  | \$130.00 | (\$442.00) | 1107F19269: CR: 0807F00238: Working on the documentation for Application Control EX-B1(Expenditures/ SAP instance P05). |
| 8/29/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | 4.5   | \$140.00 | \$630.00   | 1107F19403: RE: 0807F00237: Working on the documentation for Application Control EX-A5(Expenditures/ SAP instance P05). |
| 8/29/2007 | Siansi, Cleberson | Sr Associate | United States | Expenditure                         | 3.4   | \$140.00 | \$476.00   | 1107F19404: RE: 0807F00238: Working on the documentation for Application Control EX-B1(Expenditures/ SAP instance P05). |
| 8/29/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -4.4  | \$120.00 | (\$528.00) | 1107F19157: CR: 0907F06526: Rebill: 0807F01073: Expenditure cycle testing and follow up.                                |
| 8/29/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | -4.4  | \$120.00 | (\$528.00) | 1107F19158: CR: 0907F06527: Rebill: 0807F01074: Expenditure cycle testing and follow up.                                |
| 8/29/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 4.4   | \$130.00 | \$572.00   | 1107F19292: RE: 0907F06526: Rebill: 0807F01073: Expenditure cycle testing and follow up.                                |
| 8/29/2007 | Thomas, Rance     | Sr Associate | United States | Validation (US staff use only)      | 4.4   | \$130.00 | \$572.00   | 1107F19293: RE: 0907F06527: Rebill: 0807F01074: Expenditure cycle testing and follow up.                                |
| 8/29/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -1.7  | \$130.00 | (\$221.00) | 1107F19179: CR: 0907F06460: Financial Reporting/Inventory: Meeting with assessor regarding various control activities   |
| 8/29/2007 | Tiemann, Claudia  | Associate    | Germany       | Validation (Foreign staff use only) | -0.7  | \$130.00 | (\$91.00)  | 1107F19180: CR: 0907F06461: Financial Reporting: Documenting test results for FR-A1                                     |

| Date      | Name             | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F19181: CR: 0907F06462: Inventory: Meeting with assessor regarding IN.D3  |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19182: CR: 0907F06463: Financial Reporting: Discussion with assessor regarding FR-A1                             |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19183: CR: 0907F06464: Financial Reporting: Documenting test results for FR-A1                                   |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F19184: CR: 0907F06465: Inventory: Testing documents obtained and documenting test results for IN-D3              |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19185: CR: 0907F06466: User access: Updating issue tracker for IN-H4   |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F19186: CR: 0907F06467: Financial Reporting: Meeting with assessor regarding quarterly accruals                   |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.7   | \$145.00 | \$246.50   | 1107F19314: RE: 0907F06460: Financial Reporting/Inventory: Meeting with assessor regarding various control activities |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.7   | \$145.00 | \$101.50   | 1107F19315: RE: 0907F06461: Financial Reporting: Documenting test results for FR-A1                                   |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19316: RE: 0907F06462: Inventory: Meeting with assessor regarding IN.D3  |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19317: RE: 0907F06463: Financial Reporting: Discussion with assessor regarding FR-A1                             |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19318: RE: 0907F06464: Financial Reporting: Documenting test results for FR-A1                                   |

| Date      | Name             | Position  | Work Country  | Task Code                            | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|--------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 1.8   | \$145.00 | \$261.00   | 1107F19319: RE: 0907F06465: Inventory: Testing documents obtained and documenting test results for IN-D3                    |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 0.8   | \$145.00 | \$116.00   | 1107F19320: RE: 0907F06466: User access: Updating issue tracker for IN-H4   |
| 8/29/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only)  | 1.2   | \$145.00 | \$174.00   | 1107F19321: RE: 0907F06467: Financial Reporting: Meeting with assessor regarding quarterly accruals                         |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -0.7  | \$95.00  | (\$66.50)  | 1107F19141: CR: 0807F00287: Put together Validation Program with non-test control activities for Financial Reporting cycle. |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F19142: CR: 0807F00288: Put together Validation Program with non-test control activities for Expenditure cycle.         |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -1.3  | \$95.00  | (\$123.50) | 1107F19143: CR: 0807F00289: Put together Validation Program with non-test control activities for Revenue cycle.             |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F19144: CR: 0807F00290: Put together Validation Program for DTI Revenue cycle.  |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -1.5  | \$95.00  | (\$142.50) | 1107F19145: CR: 0807F00291: Put together Validation Program for DTI Expenditure cycle.                                      |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -1.1  | \$95.00  | (\$104.50) | 1107F19146: CR: 0807F00292: Put together Validation Program for DTI Financial Reporting cycle.                              |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | -0.3  | \$95.00  | (\$28.50)  | 1107F19147: CR: 0807F00296: Phone meeting with Jeff Anderson (Delphi) for DTI background information.                       |
| 8/29/2007 | Tsai, Debby      | Associate | United States | DTI - Validation (US staff use only) | 0.7   | \$105.00 | \$73.50    | 1107F19276: RE: 0807F00287: Put together Validation Program with non-test control activities for Financial Reporting cycle. |

| Date      | Name            | Position  | Work Country  | Task Code                            | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|--------------------------------------|-------|----------|------------|---|
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F19277: RE: 0807F00288: Put together Validation Program with non-test control activities for Expenditure cycle.   |
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 1.3   | \$105.00 | \$136.50   | 1107F19278: RE: 0807F00289: Put together Validation Program with non-test control activities for Revenue cycle.       |
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F19279: RE: 0807F00290: Put together Validation Program for DTI Revenue cycle.                                    |
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 1.5   | \$105.00 | \$157.50   | 1107F19280: RE: 0807F00291: Put together Validation Program for DTI Expenditure cycle.                                |
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 1.1   | \$105.00 | \$115.50   | 1107F19281: RE: 0807F00292: Put together Validation Program for DTI Financial Reporting cycle.                        |
| 8/29/2007 | Tsai, Debby     | Associate | United States | DTI - Validation (US staff use only) | 0.3   | \$105.00 | \$31.50    | 1107F19282: RE: 0807F00296: Phone meeting with Jeff Anderson (Delphi) for DTI background information.                 |
| 8/29/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)  | -2.2  | \$95.00  | (\$209.00) | 1107F19259: CR: 0807F01401: Sorting flow back project files based on cut off date (2-1-2000).                         |
| 8/29/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)  | -3.6  | \$95.00  | (\$342.00) | 1107F19260: CR: 0807F01402: Reviewing files for manually calculated audit to update variance explanations.            |
| 8/29/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)  | -0.4  | \$95.00  | (\$38.00)  | 1107F19261: CR: 0807F01403: Meeting with G Kimpan (Delphi) for update on flow backs project.                          |
| 8/29/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)  | -1.9  | \$95.00  | (\$180.50) | 1107F19262: CR: 0807F01404: Updating manually calculated audit spreadsheet with changes to individual employee files. |
| 8/29/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only)  | 2.2   | \$105.00 | \$231.00   | 1107F19394: RE: 0807F01401: Sorting flow back project files based on cut off date (2-1-2000).                         |

| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 3.6   | \$105.00 | \$378.00   | 1107F19395: RE: 0807F01402: Reviewing files for manually calculated audit to update variance explanations.                     |
| 8/29/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F19396: RE: 0807F01403: Meeting with G Kimpan (Delphi) for update on flow backs project.                                   |
| 8/29/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 1.9   | \$105.00 | \$199.50   | 1107F19397: RE: 0807F01404: Updating manually calculated audit spreadsheet with changes to individual employee files.          |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -1.8  | \$95.00  | (\$171.00) | 1107F19154: CR: 0907F06435: Reply to e-mails from Delphi contacts  |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -3.1  | \$95.00  | (\$294.50) | 1107F19155: CR: 0907F06436: Finish the review of documentation provided for the allowance for doubtful accounts control        |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -2.3  | \$95.00  | (\$218.50) | 1107F19156: CR: 0907F06437: Review work completed by D Davis (PwC) related to the Revenue cycle                                |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 1.8   | \$105.00 | \$189.00   | 1107F19289: RE: 0907F06435: Reply to e-mails from Delphi contacts  |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 3.1   | \$105.00 | \$325.50   | 1107F19290: RE: 0907F06436: Finish the review of documentation provided for the allowance for doubtful accounts control        |
| 8/29/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 2.3   | \$105.00 | \$241.50   | 1107F19291: RE: 0907F06437: Review work completed by D Davis (PwC) related to the Revenue cycle                                |
| 8/29/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -3.5  | \$160.00 | (\$560.00) | 1107F19175: CR: 0907F06456: Update issue tracker and email after review; discussion about issue tracker with Manager via phone |
| 8/29/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Validation (Foreign staff use only) | -0.4  | \$160.00 | (\$64.00)  | 1107F19176: CR: 0907F06457: Sending of draft issue tracker to FUBA management  |

| Date      | Name           | Position     | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description   |
|-----------|----------------|--------------|---------------|---|-------|----------|------------|---|
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | -1.3  | \$160.00 | (\$208.00) | 1107F19177: CR: 0907F06458: Discussion with Mr. Schroedel (ICC) and Mrs. Braeutigam (ICC) about some issues                       |
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | -1.3  | \$160.00 | (\$208.00) | 1107F19178: CR: 0907F06459: Interview with Mr. Drews (Accountant) and Mrs. Vietje (Accountant) about Financial Reporting controls |
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | 3.5   | \$175.00 | \$612.50   | 1107F19310: RE: 0907F06456: Update issue tracker and email after review; discussion about issue tracker with Manager via phone    |
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | 0.4   | \$175.00 | \$70.00    | 1107F19311: RE: 0907F06457: Sending of draft issue tracker to FUBA management   |
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.3   | \$175.00 | \$227.50   | 1107F19312: RE: 0907F06458: Discussion with Mr. Schroedel (ICC) and Mrs. Braeutigam (ICC) about some issues                       |
| 8/29/2007 | Weigt, Bjoern  | Sr Associate | Germany       | Validation (Foreign staff use only)       | 1.3   | \$175.00 | \$227.50   | 1107F19313: RE: 0907F06459: Interview with Mr. Drews (Accountant) and Mrs. Vietje (Accountant) about Financial Reporting controls |
| 8/29/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | -2.1  | \$165.00 | (\$346.50) | 1107F19148: CR: 0807F00329: Review PwC work papers.   |
| 8/29/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | -3.0  | \$165.00 | (\$495.00) | 1107F19149: CR: 0807F00330: Respond to questions from PwC team.   |
| 8/29/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | 2.1   | \$180.00 | \$378.00   | 1107F19283: RE: 0807F00329: Review PwC work papers.   |
| 8/29/2007 | Weir, Diane    | Manager      | United States | Engagement management (US staff use only) | 3.0   | \$180.00 | \$540.00   | 1107F19284: RE: 0807F00330: Respond to questions from PwC team.   |
| 8/29/2007 | Weiss, Matthew | Associate    | United States | Project management (US use only)          | -0.8  | \$120.00 | (\$96.00)  | 1107F19264: CR: 0907F06449: Report of results to Mike Peterson of fee analization   |



| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Project management (US use only)    | -2.6  | \$120.00 | (\$312.00) | 1107F19265: CR: 0907F06450: Analization of expenses for fied teams   |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | -2.5  | \$120.00 | (\$300.00) | 1107F19266: CR: 0907F06451: Analized audit report for the Springhill site to understand the root of the findings and created follow up validation procedures to close findings                           |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | -2.3  | \$120.00 | (\$276.00) | 1107F19267: CR: 0907F06452: Reviewed documentation received for 3 locations and took notes to follow up with controllers and key contacts, including B. Schulze  |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Project management (US use only)    | 0.8   | \$130.00 | \$104.00   | 1107F19399: RE: 0907F06449: Report of results to Mike Peterson of fee analization  |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Project management (US use only)    | 2.6   | \$130.00 | \$338.00   | 1107F19400: RE: 0907F06450: Analization of expenses for fied teams   |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | 2.5   | \$130.00 | \$325.00   | 1107F19401: RE: 0907F06451: Analized audit report for the Springhill site to understand the root of the findings and created follow up validation procedures to close findings                           |
| 8/29/2007 | Weiss, Matthew  | Associate | United States | Other (US use only)                 | 2.3   | \$130.00 | \$299.00   | 1107F19402: RE: 0907F06452: Reviewed documentation received for 3 locations and took notes to follow up with controllers and key contacts, including B. Schulze  |
| 8/30/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -1.3  | \$50.00  | (\$63.33)  | 1107F19486: CR: 0907F06619: Conducted an process understanding for the control activity IN - A2  |
| 8/30/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | -1.1  | \$50.00  | (\$53.33)  | 1107F19487: CR: 0907F06620: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate    | Total      | Description  |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|---------|------------|--|
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.7  | \$50.00 | (\$33.33)  | 1107F19488: CR: 0907F06621: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -4.0  | \$50.00 | (\$200.00) | 1107F19489: CR: 0907F06622: Reviewed and documented the samples provided for control IN- A2  |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -1.3  | \$50.00 | (\$62.50)  | 1107F19490: CR: 0907F06623: Discussed with Chandru on the controls testing till date.  |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | -0.8  | \$50.00 | (\$37.50)  | 1107F19491: CR: 0907F06624: Conference call with Kimberly and Chandru to discuss the controls testing status.  |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$69.67    | 1107F19624: RE: 0907F06619: Conducted an process understanding for the control activity IN - A2  |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.1   | \$55.00 | \$58.67    | 1107F19625: RE: 0907F06620: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 0.7   | \$55.00 | \$36.67    | 1107F19626: RE: 0907F06621: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 4.0   | \$55.00 | \$220.00   | 1107F19627: RE: 0907F06622: Reviewed and documented the samples provided for control IN- A2  |
| 8/30/2007 | Agarwal, Manish | Associate | India        | Validation (Foreign staff use only) | 1.3   | \$55.00 | \$68.75    | 1107F19628: RE: 0907F06623: Discussed with Chandru on the controls testing till date.  |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Agarwal, Manish | Associate | India         | Validation (Foreign staff use only) | 0.8   | \$55.00  | \$41.25    | 1107F19629: RE: 0907F06624: Conference call with Kimberly and Chandru to discuss the controls testing status.   |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | -0.5  | \$260.00 | (\$130.00) | 1107F19511: CR: 0807F01549: Conference call with the Delphi SOX team (Bayles, St. Romain, Smithson) and E&Y external auditors on the pension plan remediation update. |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | -0.3  | \$260.00 | (\$78.00)  | 1107F19512: CR: 0807F01550: Conference call with Herbst (PwC Director) on timing and coordination for pension remediation meeting with E&Y external auditors.         |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | -0.7  | \$260.00 | (\$182.00) | 1107F19513: CR: 0807F01551: Coordination with S. Verma (PwC) on Siegfried consultant testing status of pension demographic data.                                      |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | -3.0  | \$260.00 | (\$780.00) | 1107F19514: CR: 0807F01552: Review testing results on Siegfried consultant testing of pension demographic data.   |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | 0.5   | \$280.00 | \$140.00   | 1107F19649: RE: 0807F01549: Conference call with the Delphi SOX team (Bayles, St. Romain, Smithson) and E&Y external auditors on the pension plan remediation update. |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | 0.3   | \$280.00 | \$84.00    | 1107F19650: RE: 0807F01550: Conference call with Herbst (PwC Director) on timing and coordination for pension remediation meeting with E&Y external auditors.         |
| 8/30/2007 | Brown, Stasi    | Director  | United States | HR/Pension Assistance (US use only) | 0.7   | \$280.00 | \$196.00   | 1107F19651: RE: 0807F01551: Coordination with S. Verma (PwC) on Siegfried consultant testing status of pension demographic data.                                      |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Brown, Stasi    | Director     | United States | HR/Pension Assistance (US use only) | 3.0   | \$280.00 | \$840.00   | 1107F19652: RE: 0807F01552:<br>Review testing results on Siegfried<br>consultant testing of pension<br>demographic data.  |
| 8/30/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -5.7  | \$120.00 | (\$684.00) | 1107F19437: CR: 0807F02416:<br>Documented testing relating to Delphi<br>Thermal & Interior quarterly warranty<br>accrual.   |
| 8/30/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | -2.7  | \$120.00 | (\$324.00) | 1107F19438: CR: 0807F02417:<br>Discussed testing related to Delphi<br>Thermal & Interior an analysis of the<br>capitalization of standard costing<br>variances with Donna Conlon (Delphi<br>Thermal). |
| 8/30/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 5.7   | \$130.00 | \$741.00   | 1107F19575: RE: 0807F02416:<br>Documented testing relating to Delphi<br>Thermal & Interior quarterly warranty<br>accrual.   |
| 8/30/2007 | Dada, Kolade    | Sr Associate | United States | Validation (US staff use only)      | 2.7   | \$130.00 | \$351.00   | 1107F19576: RE: 0807F02417:<br>Discussed testing related to Delphi<br>Thermal & Interior an analysis of the<br>capitalization of standard costing<br>variances with Donna Conlon (Delphi<br>Thermal). |
| 8/30/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | -4.7  | \$95.00  | (\$446.50) | 1107F19418: CR: 0807F01659:<br>Completed control test A2 for<br>expenditures.   |
| 8/30/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | -4.0  | \$95.00  | (\$380.00) | 1107F19419: CR: 0807F01665:<br>Completed the control F1 for<br>expenditures.  |
| 8/30/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | 4.7   | \$105.00 | \$493.50   | 1107F19556: RE: 0807F01659:<br>Completed control test A2 for<br>expenditures.   |
| 8/30/2007 | Davis, Danielle | Associate    | United States | Validation (US staff use only)      | 4.0   | \$105.00 | \$420.00   | 1107F19557: RE: 0807F01665:<br>Completed the control F1 for<br>expenditures.  |

| Date      | Name             | Position  | Work Country  | Task Code                         | Hours | Rate     | Total      | Description  |
|-----------|------------------|-----------|---------------|-----------------------------------|-------|----------|------------|--|
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | -0.5  | \$390.00 | (\$195.00) | 1107F19500: CR: 0807F00185: Weekly PwC status call.  |
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | -2.1  | \$390.00 | (\$819.00) | 1107F19501: CR: 0807F00186: Review of the SOX budget and actual results year to date.  |
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | -0.5  | \$390.00 | (\$195.00) | 1107F19502: CR: 0807F00187: Discussion of status with Matt Fawcett.  |
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | 0.5   | \$420.00 | \$210.00   | 1107F19638: RE: 0807F00185: Weekly PwC status call.  |
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | 2.1   | \$420.00 | \$882.00   | 1107F19639: RE: 0807F00186: Review of the SOX budget and actual results year to date.  |
| 8/30/2007 | Decker, Brian    | Partner   | United States | Project management (US use only)  | 0.5   | \$420.00 | \$210.00   | 1107F19640: RE: 0807F00187: Discussion of status with Matt Fawcett.  |
| 8/30/2007 | Delaunay, Helene | Manager   | France        | Planning (Foreign staff use only) | -1.0  | \$200.00 | (\$200.00) | 1107F19452: CR: 0907F06585: weekly call with all PwC offices involved in the engagement  |
| 8/30/2007 | Delaunay, Helene | Manager   | France        | Planning (Foreign staff use only) | 1.0   | \$215.00 | \$215.00   | 1107F19590: RE: 0907F06585: weekly call with all PwC offices involved in the engagement  |
| 8/30/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only)  | -2.6  | \$95.00  | (\$247.00) | 1107F19520: CR: 0807F00402: Consolidated Delphi SAP Application Controls documents and updated files and categories within the Working Community Database. |
| 8/30/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only)  | -0.4  | \$95.00  | (\$38.00)  | 1107F19521: CR: 0807F00403: E-mail and correspondence related to Delphi SOX project.   |
| 8/30/2007 | Eyman, Genevieve | Associate | United States | Project management (US use only)  | 2.6   | \$105.00 | \$273.00   | 1107F19658: RE: 0807F00402: Consolidated Delphi SAP Application Controls documents and updated files and categories within the Working Community Database. |

| Date      | Name                | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/30/2007 | Eyman, Genevieve    | Associate    | United States | Project management (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F19659: RE: 0807F00403: E-mail and correspondence related to Delphi SOX project.   |
| 8/30/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | -4.1  | \$110.00 | (\$451.00) | 1107F19541: CR: 0807F01102: Documenting test scripts for control B6 for PG2.   |
| 8/30/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | -4.3  | \$110.00 | (\$473.00) | 1107F19542: CR: 0807F01103: Reviewing and uploading manual controls documentation into quickplace for PG2.   |
| 8/30/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | 4.1   | \$120.00 | \$492.00   | 1107F19679: RE: 0807F01102: Documenting test scripts for control B6 for PG2.   |
| 8/30/2007 | Fatima, Subia       | Associate    | United States | Expenditure                      | 4.3   | \$120.00 | \$516.00   | 1107F19680: RE: 0807F01103: Reviewing and uploading manual controls documentation into quickplace for PG2.   |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                  | -0.7  | \$130.00 | (\$84.50)  | 1107F19441: CR: 0807F01904: Travel between DTW - IAH (1.3 hrs. * 50%).   |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.7  | \$130.00 | (\$351.00) | 1107F19545: CR: 0807F01900: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.5  | \$130.00 | (\$325.00) | 1107F19546: CR: 0807F01901: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                            | -2.6  | \$130.00 | (\$338.00) | 1107F19547: CR: 0807F01902: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |

| Date      | Name                | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|---------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Delphi - Travel                     | 0.7   | \$140.00 | \$91.00    | 1107F19579: RE: 0807F01904: Travel between DTW - IAH (1.3 hrs. * 50%).   |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.7   | \$140.00 | \$378.00   | 1107F19683: RE: 0807F01900: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.5   | \$140.00 | \$350.00   | 1107F19684: RE: 0807F01901: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/30/2007 | Franklin, Stephanie | Sr Associate | United States | Other                               | 2.6   | \$140.00 | \$364.00   | 1107F19685: RE: 0807F01902: The testing steps of SAP instance P01 - P05 have been completed. This time is directly related to the continued development of documentation for P01 - P05 configuration controls. |
| 8/30/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F19474: CR: 0907F06607: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).   |
| 8/30/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -3.0  | \$130.00 | (\$390.00) | 1107F19475: CR: 0907F06608: Administration (Documentation of Time Tracker and Expenses)  |
| 8/30/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | -2.9  | \$130.00 | (\$377.00) | 1107F19476: CR: 0907F06609: Referencing of binder to Validation Template.  |
| 8/30/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F19612: RE: 0907F06607: Travel from the Delphi FUBA site in Bad Salzdetfurth to Düsseldorf (4.00 hrs. * 50% ).   |
| 8/30/2007 | Goerl, Sophie-Luise | Associate    | Germany       | Validation (Foreign staff use only) | 3.0   | \$145.00 | \$435.00   | 1107F19613: RE: 0907F06608: Administration (Documentation of Time Tracker and Expenses)  |

| Date      | Name                | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Goerl, Sophie-Luise | Associate | Germany       | Validation (Foreign staff use only) | 2.9   | \$145.00 | \$420.50   | 1107F19614: RE: 0907F06609: Referencing of binder to Validation Template.   |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F19428: CR: 0807F01265: Meet with P Masty(Delphi) regarding samples for RE-H1.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F19429: CR: 0807F01266: Meet with G Hand and R Burrel (Delphi) regarding samples for RE-E2.                                   |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.9  | \$95.00  | (\$85.50)  | 1107F19430: CR: 0807F01267: Meet with process owners responsible for 'Warranty Reserve' to gain understanding about that process. |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.6  | \$95.00  | (\$57.00)  | 1107F19431: CR: 0807F01268: Collected samples for RE-E2.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.7  | \$95.00  | (\$66.50)  | 1107F19432: CR: 0807F01269: Requested additional supporting documents for RE-E2.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F19433: CR: 0807F01270: Collected and discussed samples for RE-H1.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.9  | \$95.00  | (\$180.50) | 1107F19434: CR: 0807F01271: Tested controls for the expenditure cycle.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.2  | \$95.00  | (\$114.00) | 1107F19435: CR: 0807F01272: Documented test results.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | -1.7  | \$95.00  | (\$161.50) | 1107F19436: CR: 0807F01273: Documented test results.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19566: RE: 0807F01265: Meet with P Masty(Delphi) regarding samples for RE-H1.  |
| 8/30/2007 | Haque, Sakia        | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F19567: RE: 0807F01266: Meet with G Hand and R Burrel (Delphi) regarding samples for RE-E2.                                   |



| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.9   | \$105.00 | \$94.50    | 1107F19568: RE: 0807F01267: Meet with process owners responsible for 'Warranty Reserve' to gain understanding about that process. |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.6   | \$105.00 | \$63.00    | 1107F19569: RE: 0807F01268: Collected samples for RE-E2.  |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.7   | \$105.00 | \$73.50    | 1107F19570: RE: 0807F01269: Requested additional supporting documents for RE-E2.  |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19571: RE: 0807F01270: Collected and discussed samples for RE-H1.  |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.9   | \$105.00 | \$199.50   | 1107F19572: RE: 0807F01271: Tested controls for the expenditure cycle.  |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.2   | \$105.00 | \$126.00   | 1107F19573: RE: 0807F01272: Documented test results.  |
| 8/30/2007 | Haque, Sakia      | Associate | United States | Validation (US staff use only)      | 1.7   | \$105.00 | \$178.50   | 1107F19574: RE: 0807F01273: Documented test results.  |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Delphi - Travel                     | -1.3  | \$130.00 | (\$169.00) | 1107F19460: CR: 0907F06593: Travel back to office from location Langenlonsheim (one way trip - 207 KM) (2.60 hrs. * 50% )         |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F19461: CR: 0907F06594: Revenue: wrap-up and binder preparation   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F19462: CR: 0907F06595: preparation and participation conference call   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -1.5  | \$130.00 | (\$195.00) | 1107F19463: CR: 0907F06596: Financial Reporting: discussion with assessor, additional testing finalization of documentation       |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19464: CR: 0907F06597: Financial Reporting: binder preparation and wrap-up   |

| Date      | Name              | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|-----------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.5  | \$130.00 | (\$65.00)  | 1107F19465: CR: 0907F06598:<br>Employee Costs: binder preparation and wrap-up  |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -1.6  | \$130.00 | (\$208.00) | 1107F19466: CR: 0907F06599:<br>Inventory: discussion with assessor, additional testing, finalization of documentation          |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19467: CR: 0907F06600:<br>Inventory: binder preparation and wrap-up   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Delphi - Travel                     | 1.3   | \$145.00 | \$188.50   | 1107F19598: RE: 0907F06593: Travel back to office from location Langenlonsheim (one way trip - 207 KM) (2.60 hrs. * 50% )      |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F19599: RE: 0907F06594:<br>Revenue: wrap-up and binder preparation   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19600: RE: 0907F06595:<br>preparation and participation conference call   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.5   | \$145.00 | \$217.50   | 1107F19601: RE: 0907F06596:<br>Financial Reporting: discussion with assessor, additional testing finalization of documentation |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19602: RE: 0907F06597:<br>Financial Reporting: binder preparation and wrap-up   |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 0.5   | \$145.00 | \$72.50    | 1107F19603: RE: 0907F06598:<br>Employee Costs: binder preparation and wrap-up  |
| 8/30/2007 | Haselhof, Joachim | Associate | Germany      | Validation (Foreign staff use only) | 1.6   | \$145.00 | \$232.00   | 1107F19604: RE: 0907F06599:<br>Inventory: discussion with assessor, additional testing, finalization of documentation          |

| Date      | Name              | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Haselhof, Joachim | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19605: RE: 0907F06600: Inventory: binder preparation and wrap-up   |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -1.0  | \$260.00 | (\$260.00) | 1107F19515: CR: 0907F06572: Participated in the Delphi Weekly Status Call (PwC Managers & Staff)                                  |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.8  | \$260.00 | (\$208.00) | 1107F19516: CR: 0907F06573: Discussion on Executive Summary results w/ P. Navarro, B. Decker (PwC)                                |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | -0.4  | \$260.00 | (\$104.00) | 1107F19517: CR: 0907F06574: Discussed app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), K. Van Gorder (PwC) |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 1.0   | \$280.00 | \$280.00   | 1107F19653: RE: 0907F06572: Participated in the Delphi Weekly Status Call (PwC Managers & Staff)                                  |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.8   | \$280.00 | \$224.00   | 1107F19654: RE: 0907F06573: Discussion on Executive Summary results w/ P. Navarro, B. Decker (PwC)                                |
| 8/30/2007 | Herbst, Shannon   | Director  | United States | Project management (US use only)    | 0.4   | \$280.00 | \$112.00   | 1107F19655: RE: 0907F06574: Discussed app controls for non-SAP systems w/ K. St. Romain, P. Viviano (Delphi), K. Van Gorder (PwC) |
| 8/30/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F19477: CR: 0907F06610: validation and documentation employee cost template   |
| 8/30/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F19478: CR: 0907F06611: validation and documentation expenditure template   |
| 8/30/2007 | Jakubik, Stefan   | Associate | Germany       | Validation (Foreign staff use only) | -1.1  | \$130.00 | (\$143.00) | 1107F19479: CR: 0907F06612: binder preparation for employee cost and expenditure  |
| 8/30/2007 | Jakubik, Stefan   | Associate | Germany       | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F19480: CR: 0907F06613: travel Langenlohnshiem back to Düsseldorf (2.50 hrs. * 50% ).   |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.2   | \$145.00 | \$319.00   | 1107F19615: RE: 0907F06610: validation and documentation employee cost template                      |
| 8/30/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F19616: RE: 0907F06611: validation and documentation expenditure template                        |
| 8/30/2007 | Jakubik, Stefan | Associate | Germany       | Validation (Foreign staff use only) | 1.1   | \$145.00 | \$159.50   | 1107F19617: RE: 0907F06612: binder preparation for employee cost and expenditure                     |
| 8/30/2007 | Jakubik, Stefan | Associate | Germany       | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F19618: RE: 0907F06613: travel Langenlohnsheim back to Düsseldorf (2.50 hrs. * 50% ).            |
| 8/30/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | -0.5  | \$95.00  | (\$47.50)  | 1107F19420: CR: 0907F06552: Follow up on Documentation for Financial Reporting.                      |
| 8/30/2007 | Kennedy, John   | Associate | United States | Validation (US staff use only)      | 0.5   | \$105.00 | \$52.50    | 1107F19558: RE: 0907F06552: Follow up on Documentation for Financial Reporting.                      |
| 8/30/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                     | -2.0  | \$130.00 | (\$260.00) | 1107F19481: CR: 0907F06614: Travel FUBA location Bad Salzdetfurth to Duesseldorf (4.00 hrs. * 50% ). |
| 8/30/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -3.8  | \$130.00 | (\$494.00) | 1107F19482: CR: 0907F06615: Administration (Timetracker, travel expense etc. )                       |
| 8/30/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | -2.2  | \$130.00 | (\$286.00) | 1107F19483: CR: 0907F06616: Referencing binder to tickmark legend in validation template.            |
| 8/30/2007 | Kroll, Sabrina  | Associate | Germany       | Delphi - Travel                     | 2.0   | \$145.00 | \$290.00   | 1107F19619: RE: 0907F06614: Travel FUBA location Bad Salzdetfurth to Duesseldorf (4.00 hrs. * 50% ). |
| 8/30/2007 | Kroll, Sabrina  | Associate | Germany       | Validation (Foreign staff use only) | 3.8   | \$145.00 | \$551.00   | 1107F19620: RE: 0907F06615: Administration (Timetracker, travel expense etc. )                       |

| Date      | Name                 | Position  | Work Country  | Task Code                                 | Hours | Rate     | Total      | Description  |
|-----------|----------------------|-----------|---------------|---|-------|----------|------------|--|
| 8/30/2007 | Kroll, Sabrina       | Associate | Germany       | Validation (Foreign staff use only)       | 2.2   | \$145.00 | \$319.00   | 1107F19621: RE: 0907F06616: Referencing binder to tickmark legend in validation template.  |
| 8/30/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | -4.0  | \$165.00 | (\$660.00) | 1107F19439: CR: 0907F06553: Continued Thermal audit engagement management, specifically review and feedback relevant to fixed asset cycle fieldwork. |
| 8/30/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | -4.1  | \$165.00 | (\$676.50) | 1107F19440: CR: 0907F06554: Thermal audit engagement management, specifically review and feedback relevant to fixed asset cycle fieldwork.           |
| 8/30/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | 4.0   | \$180.00 | \$720.00   | 1107F19577: RE: 0907F06553: Continued Thermal audit engagement management, specifically review and feedback relevant to fixed asset cycle fieldwork. |
| 8/30/2007 | Laforest, Randy      | Manager   | United States | Engagement management (US staff use only) | 4.1   | \$180.00 | \$738.00   | 1107F19578: RE: 0907F06554: Thermal audit engagement management, specifically review and feedback relevant to fixed asset cycle fieldwork.           |
| 8/30/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | -1.3  | \$120.00 | (\$150.00) | 1107F19498: CR: 0907F06631: Discussed with Bharat and Manish (PwC) on the controls testing till date.  |
| 8/30/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | -0.8  | \$120.00 | (\$90.00)  | 1107F19499: CR: 0907F06632: Conference call with Kimberly (Delphi) discuss the controls testing status.  |
| 8/30/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | 1.3   | \$130.00 | \$162.50   | 1107F19636: RE: 0907F06631: Discussed with Bharat and Manish (PwC) on the controls testing till date.  |
| 8/30/2007 | Lakshman, Chandrasek | Manager   | India         | Validation (Foreign staff use only)       | 0.8   | \$130.00 | \$97.50    | 1107F19637: RE: 0907F06632: Conference call with Kimberly (Delphi) discuss the controls testing status.  |

| Date      | Name           | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|----------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | -3.2  | \$120.00 | (\$384.00) | 1107F19411: CR: 0807F00939:<br>Followed up on questions received from<br>R. Smithson on expense exhibits.                            |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.3  | \$120.00 | (\$156.00) | 1107F19504: CR: 0807F00924:<br>Updated executive summary final<br>number with international latest work<br>results.                  |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.0  | \$120.00 | (\$120.00) | 1107F19505: CR: 0807F00925:<br>Weekly international PwC status calls.  |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.1  | \$120.00 | (\$132.00) | 1107F19506: CR: 0807F00926:<br>Discussion of executive summary<br>results with Decker and Herbst.                                    |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.2  | \$120.00 | (\$144.00) | 1107F19507: CR: 0807F00927:<br>Defined process to review Expense<br>exhibits and follow up on items flagged<br>(Peterson and Shehi). |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.7  | \$120.00 | (\$84.00)  | 1107F19508: CR: 0807F00928:<br>Analyzed file of professional hours<br>reported vs. pending hours.                                    |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -1.9  | \$120.00 | (\$228.00) | 1107F19509: CR: 0807F00929: 2nd<br>round of PMO transition and accrual<br>generation explanation.                                    |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | -0.7  | \$120.00 | (\$84.00)  | 1107F19510: CR: 0807F00930:<br>Emailed team for delinquent<br>submissions of work status as requested<br>monthly.                    |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Preparation of fee application   | 3.2   | \$130.00 | \$416.00   | 1107F19549: RE: 0807F00939:<br>Followed up on questions received from<br>R. Smithson on expense exhibits.                            |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.3   | \$130.00 | \$169.00   | 1107F19642: RE: 0807F00924:<br>Updated executive summary final<br>number with international latest work<br>results.                  |
| 8/30/2007 | Navarro, Paola | Sr Associate | United States | Project management (US use only) | 1.0   | \$130.00 | \$130.00   | 1107F19643: RE: 0807F00925:<br>Weekly international PwC status calls.  |

| Date      | Name             | Position     | Work Country  | Task Code                        | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|----------------------------------|-------|----------|------------|--|
| 8/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 1.1   | \$130.00 | \$143.00   | 1107F19644: RE: 0807F00926:<br>Discussion of executive summary<br>results with Decker and Herbst.                                    |
| 8/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 1.2   | \$130.00 | \$156.00   | 1107F19645: RE: 0807F00927:<br>Defined process to review Expense<br>exhibits and follow up on items flagged<br>(Peterson and Shehi). |
| 8/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 0.7   | \$130.00 | \$91.00    | 1107F19646: RE: 0807F00928:<br>Analyzed file of professional hours<br>reported vs. pending hours.                                    |
| 8/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 1.9   | \$130.00 | \$247.00   | 1107F19647: RE: 0807F00929: 2nd<br>round of PMO transition and accrual<br>generation explanation.                                    |
| 8/30/2007 | Navarro, Paola   | Sr Associate | United States | Project management (US use only) | 0.7   | \$130.00 | \$91.00    | 1107F19648: RE: 0807F00930:<br>Emailed team for delinquent<br>submissions of work status as requested<br>monthly.                    |
| 8/30/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | -2.0  | \$280.00 | (\$560.00) | 1107F19503: CR: 0807F00285: Met<br>with P. Navarro and R. Shehi to discuss<br>financial management processes.                        |
| 8/30/2007 | Orf, Darren      | Manager      | United States | Project management (US use only) | 2.0   | \$295.00 | \$590.00   | 1107F19641: RE: 0807F00285: Met<br>with P. Navarro and R. Shehi to discuss<br>financial management processes.                        |
| 8/30/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -4.5  | \$165.00 | (\$742.50) | 1107F19543: CR: 0807F01326:<br>Review SAP control RE-B7<br>configuration testing documentation for<br>P05..                          |
| 8/30/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | -3.7  | \$165.00 | (\$610.50) | 1107F19544: CR: 0807F01327:<br>Review SAP control RE-B8<br>configuration testing documentation for<br>P05..                          |
| 8/30/2007 | Parakh, Siddarth | Manager      | United States | Revenue                          | 4.5   | \$180.00 | \$810.00   | 1107F19681: RE: 0807F01326:<br>Review SAP control RE-B7<br>configuration testing documentation for<br>P05..                          |

| Date      | Name              | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Parakh, Siddarth  | Manager      | United States | Revenue                             | 3.7   | \$180.00 | \$666.00   | 1107F19682: RE: 0807F01327: Review SAP control RE-B8 configuration testing documentation for P05..   |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -2.3  | \$60.00  | (\$139.00) | 1107F19492: CR: 0907F06625: Conducted an process understanding for the control activity FR - D1 with CP Arvind - Financial Controller  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.7  | \$60.00  | (\$41.00)  | 1107F19493: CR: 0907F06626: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$48.00)  | 1107F19494: CR: 0907F06627: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -3.2  | \$60.00  | (\$192.00) | 1107F19495: CR: 0907F06628: Reviewed and documented the samples provided for control FR- D1  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -1.3  | \$60.00  | (\$75.00)  | 1107F19496: CR: 0907F06629: Discussed with Chandru (PwC) on the controls testing till date.  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | -0.8  | \$60.00  | (\$45.00)  | 1107F19497: CR: 0907F06630: Conference call with Kimberly and Chandru (PwC) to discuss the controls testing status.  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India         | Validation (Foreign staff use only) | 2.3   | \$65.00  | \$150.58   | 1107F19630: RE: 0907F06625: Conducted an process understanding for the control activity FR - D1 with CP Arvind - Financial Controller  |



| Date      | Name              | Position     | Work Country | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|--------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.7   | \$65.00  | \$44.42    | 1107F19631: RE: 0907F06626: The control objective template prepared by client was obtained and was read to understanding the local control description and its consistency with the procedure explained. |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$52.00    | 1107F19632: RE: 0907F06627: Obtained the list of transactions generated during the period of review and selected the samples for testing based on the sampling guidelines.                               |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 3.2   | \$65.00  | \$208.00   | 1107F19633: RE: 0907F06628: Reviewed and documented the samples provided for control FR- D1  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 1.3   | \$65.00  | \$81.25    | 1107F19634: RE: 0907F06629: Discussed with Chandru (PwC) on the controls testing till date.  |
| 8/30/2007 | Parulekar, Bharat | Sr Associate | India        | Validation (Foreign staff use only) | 0.8   | \$65.00  | \$48.75    | 1107F19635: RE: 0907F06630: Conference call with Kimberly and Chandru (PwC) to discuss the controls testing status.  |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Delphi - Travel                     | -1.6  | \$200.00 | (\$320.00) | 1107F19453: CR: 0907F06586: Travel from Langenlohnshiem - Home (3.20 hrs. * 50% )  |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.2  | \$200.00 | (\$40.00)  | 1107F19454: CR: 0907F06587: E-Mail communication with US team  |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -1.3  | \$200.00 | (\$260.00) | 1107F19455: CR: 0907F06588: coordination appointments with BPOs  |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.9  | \$200.00 | (\$180.00) | 1107F19456: CR: 0907F06589: Time Tracker - collecting data from teams to prepare bill..  |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.7  | \$200.00 | (\$140.00) | 1107F19457: CR: 0907F06590: Conference Call with PwC US team   |
| 8/30/2007 | Rogge, Horst      | Manager      | Germany      | Validation (Foreign staff use only) | -0.8  | \$200.00 | (\$160.00) | 1107F19458: CR: 0907F06591: Binder review Employee Costs   |

| Date      | Name            | Position  | Work Country | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|--------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | -1.1  | \$200.00 | (\$220.00) | 1107F19459: CR: 0907F06592: Binder Review Expenditures                                  |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Delphi - Travel                     | 1.6   | \$215.00 | \$344.00   | 1107F19591: RE: 0907F06586: Travel from Langenlohnshheim - Home (3.20 hrs. * 50% )      |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.2   | \$215.00 | \$43.00    | 1107F19592: RE: 0907F06587: E-Mail communication with US team                           |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.3   | \$215.00 | \$279.50   | 1107F19593: RE: 0907F06588: coordination appointments with BPOs                         |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.9   | \$215.00 | \$193.50   | 1107F19594: RE: 0907F06589: Time Tracker - collecting data from teams to prepare bill.. |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.7   | \$215.00 | \$150.50   | 1107F19595: RE: 0907F06590: Conference Call with PwC US team                            |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 0.8   | \$215.00 | \$172.00   | 1107F19596: RE: 0907F06591: Binder review Employee Costs                                |
| 8/30/2007 | Rogge, Horst    | Manager   | Germany      | Validation (Foreign staff use only) | 1.1   | \$215.00 | \$236.50   | 1107F19597: RE: 0907F06592: Binder Review Expenditures                                  |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -0.9  | \$130.00 | (\$117.00) | 1107F19468: CR: 0907F06601: cycle revenue: discussion with local ICC                    |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.5  | \$130.00 | (\$325.00) | 1107F19469: CR: 0907F06602: cycle revenue: documenting results                          |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -2.3  | \$130.00 | (\$299.00) | 1107F19470: CR: 0907F06603: cycle fixed assets: binder preparation                      |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F19471: CR: 0907F06604: cycle fixed assest: binder preparation                      |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Delphi - Travel                     | -1.4  | \$130.00 | (\$175.50) | 1107F19472: CR: 0907F06605: travel from site home (2.70 hrs. * 50% )                    |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 0.9   | \$145.00 | \$130.50   | 1107F19606: RE: 0907F06601: cycle revenue: discussion with local ICC                    |
| 8/30/2007 | Rotthaus, Maike | Associate | Germany      | Validation (Foreign staff use only) | 2.5   | \$145.00 | \$362.50   | 1107F19607: RE: 0907F06602: cycle revenue: documenting results                          |

| Date      | Name            | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-----------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Rotthaus, Maike | Associate    | Germany       | Validation (Foreign staff use only) | 2.3   | \$145.00 | \$333.50   | 1107F19608: RE: 0907F06603: cycle fixed assets: binder preparation   |
| 8/30/2007 | Rotthaus, Maike | Associate    | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19609: RE: 0907F06604: cycle fixed assest: binder preparation   |
| 8/30/2007 | Rotthaus, Maike | Associate    | Germany       | Delphi - Travel                     | 1.4   | \$145.00 | \$195.75   | 1107F19610: RE: 0907F06605: travel from site home (2.70 hrs. * 50% )   |
| 8/30/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | -3.0  | \$160.00 | (\$480.00) | 1107F19484: CR: 0907F06617: Update of the Treasury control matrix after PwC Management's review  |
| 8/30/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | -3.0  | \$160.00 | (\$480.00) | 1107F19485: CR: 0907F06618: Update of the Financial Reporting control matrix after PwC France Management's review                          |
| 8/30/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 3.0   | \$175.00 | \$525.00   | 1107F19622: RE: 0907F06617: Update of the Treasury control matrix after PwC Management's review  |
| 8/30/2007 | Salato, Nicolas | Sr Associate | France        | Validation (Foreign staff use only) | 3.0   | \$175.00 | \$525.00   | 1107F19623: RE: 0907F06618: Update of the Financial Reporting control matrix after PwC France Management's review                          |
| 8/30/2007 | Shehi, Renis    | Associate    | United States | Project management (US use only)    | -2.2  | \$110.00 | (\$242.00) | 1107F19522: CR: 0807F01009: PMO Transition - 2nd round with D Orf and P Navarro (PwC).   |
| 8/30/2007 | Shehi, Renis    | Associate    | United States | Project management (US use only)    | -1.2  | \$110.00 | (\$132.00) | 1107F19523: CR: 0807F01010: Defined process to review Expense exhibits and follow up on items flagged with M Peterson and P Navarro (PwC). |
| 8/30/2007 | Shehi, Renis    | Associate    | United States | Project management (US use only)    | -1.7  | \$110.00 | (\$187.00) | 1107F19524: CR: 0807F01011: Time tracker review and approval..   |
| 8/30/2007 | Shehi, Renis    | Associate    | United States | Project management (US use only)    | -2.7  | \$110.00 | (\$297.00) | 1107F19525: CR: 0807F01012: Generate status reports and updated with issue/risks and sent to all teams.                                    |
| 8/30/2007 | Shehi, Renis    | Associate    | United States | Project management (US use only)    | -3.1  | \$110.00 | (\$341.00) | 1107F19526: CR: 0807F01013: Reconciling US Hours and dollars with WIP report.  |

| Date      | Name              | Position     | Work Country   | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|-------------------|--------------|----------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Shehi, Renis      | Associate    | United States  | Project management (US use only)    | 2.2   | \$120.00 | \$264.00   | 1107F19660: RE: 0807F01009: PMO Transition - 2nd round with D Orf and P Navarro (PwC).   |
| 8/30/2007 | Shehi, Renis      | Associate    | United States  | Project management (US use only)    | 1.2   | \$120.00 | \$144.00   | 1107F19661: RE: 0807F01010: Defined process to review Expense exhibits and follow up on items flagged with M Peterson and P Navarro (PwC). |
| 8/30/2007 | Shehi, Renis      | Associate    | United States  | Project management (US use only)    | 1.7   | \$120.00 | \$204.00   | 1107F19662: RE: 0807F01011: Time tracker review and approval..   |
| 8/30/2007 | Shehi, Renis      | Associate    | United States  | Project management (US use only)    | 2.7   | \$120.00 | \$324.00   | 1107F19663: RE: 0807F01012: Generate status reports and updated with issue/risks and sent to all teams.                                    |
| 8/30/2007 | Shehi, Renis      | Associate    | United States  | Project management (US use only)    | 3.1   | \$120.00 | \$372.00   | 1107F19664: RE: 0807F01013: Reconciling US Hours and dollars with WIP report.  |
| 8/30/2007 | Siansi, Cleberson | Sr Associate | United States  | Expenditure                         | -3.5  | \$130.00 | (\$455.00) | 1107F19539: CR: 0807F00239: Working on the documentation for Application Control EX-B5(Expenditures/ SAP instance P05).                    |
| 8/30/2007 | Siansi, Cleberson | Sr Associate | United States  | Expenditure                         | -4.4  | \$130.00 | (\$572.00) | 1107F19540: CR: 0807F00240: Working on the documentation for Application Control EX-B7(Expenditures/ SAP instance P05).                    |
| 8/30/2007 | Siansi, Cleberson | Sr Associate | United States  | Expenditure                         | 3.5   | \$140.00 | \$490.00   | 1107F19677: RE: 0807F00239: Working on the documentation for Application Control EX-B5(Expenditures/ SAP instance P05).                    |
| 8/30/2007 | Siansi, Cleberson | Sr Associate | United States  | Expenditure                         | 4.4   | \$140.00 | \$616.00   | 1107F19678: RE: 0807F00240: Working on the documentation for Application Control EX-B7(Expenditures/ SAP instance P05).                    |
| 8/30/2007 | Stefanik, Peter   | Sr Associate | Czech Republic | Validation (Foreign staff use only) | -0.2  | \$135.00 | (\$27.00)  | 1107F19473: CR: 0907F06606: Completion of working files  |
| 8/30/2007 | Stefanik, Peter   | Sr Associate | Czech Republic | Validation (Foreign staff use only) | 0.2   | \$145.00 | \$29.00    | 1107F19611: RE: 0907F06606: Completion of working files  |

| Date      | Name             | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -1.0  | \$120.00 | (\$120.00) | 1107F19424: CR: 0907F06641: Rebill: 0807F01075: Status meeting regarding expenditures cycle and employee cost. |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -3.9  | \$120.00 | (\$468.00) | 1107F19425: CR: 0907F06642: Rebill: 0807F01076: Follow up for expenditures cycle and employee cost.            |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -3.1  | \$120.00 | (\$372.00) | 1107F19426: CR: 0907F06643: Rebill: 0807F01077: Continued follow up for expenditures cycle and employee cost.  |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | -0.5  | \$120.00 | (\$60.00)  | 1107F19427: CR: 0907F06644: Rebill: 0807F01078: Follow up for expenditures cycle and employee cost.            |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 1.0   | \$130.00 | \$130.00   | 1107F19562: RE: 0907F06641: Rebill: 0807F01075: Status meeting regarding expenditures cycle and employee cost. |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.9   | \$130.00 | \$507.00   | 1107F19563: RE: 0907F06642: Rebill: 0807F01076: Follow up for expenditures cycle and employee cost.            |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 3.1   | \$130.00 | \$403.00   | 1107F19564: RE: 0907F06643: Rebill: 0807F01077: Continued follow up for expenditures cycle and employee cost.  |
| 8/30/2007 | Thomas, Rance    | Sr Associate | United States | Validation (US staff use only)      | 0.5   | \$130.00 | \$65.00    | 1107F19565: RE: 0907F06644: Rebill: 0807F01078: Follow up for expenditures cycle and employee cost.            |
| 8/30/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.2  | \$130.00 | (\$156.00) | 1107F19445: CR: 0907F06578: Inventory: Second meeting with assessor regarding IN-D3                            |
| 8/30/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.3  | \$130.00 | (\$169.00) | 1107F19446: CR: 0907F06579: Inventory: Finalizing test documentation for IN-D3                                 |
| 8/30/2007 | Tiemann, Claudia | Associate    | Germany       | Validation (Foreign staff use only) | -1.4  | \$130.00 | (\$182.00) | 1107F19447: CR: 0907F06580: Administration: Binder preparation for Inventory and Financial Reporting           |

| Date      | Name             | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|------------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | -0.6  | \$130.00 | (\$78.00)  | 1107F19448: CR: 0907F06581: Financial Reporting: Meeting with Assessor regarding FR-B5                  |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | -1.8  | \$130.00 | (\$234.00) | 1107F19449: CR: 0907F06582: Financial Reporting: Documenting test results for FR-B5                     |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | -0.8  | \$130.00 | (\$104.00) | 1107F19450: CR: 0907F06583: Administration: Delphi Conference Call with PwC US                          |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Delphi - Travel                     | -1.3  | \$130.00 | (\$162.50) | 1107F19451: CR: 0907F06584: Travel from site Langenlonsheim to office in Duesseldorf (2.50 hrs. * 50% ) |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 1.2   | \$145.00 | \$174.00   | 1107F19583: RE: 0907F06578: Inventory: Second meeting with assessor regarding IN-D3                     |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 1.3   | \$145.00 | \$188.50   | 1107F19584: RE: 0907F06579: Inventory: Finalizing test documentation for IN-D3                          |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 1.4   | \$145.00 | \$203.00   | 1107F19585: RE: 0907F06580: Administration: Binder preparation for Inventory and Financial Reporting    |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 0.6   | \$145.00 | \$87.00    | 1107F19586: RE: 0907F06581: Financial Reporting: Meeting with Assessor regarding FR-B5                  |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 1.8   | \$145.00 | \$261.00   | 1107F19587: RE: 0907F06582: Financial Reporting: Documenting test results for FR-B5                     |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Validation (Foreign staff use only) | 0.8   | \$145.00 | \$116.00   | 1107F19588: RE: 0907F06583: Administration: Delphi Conference Call with PwC US                          |
| 8/30/2007 | Tiemann, Claudia | Associate | Germany       | Delphi - Travel                     | 1.3   | \$145.00 | \$181.25   | 1107F19589: RE: 0907F06584: Travel from site Langenlonsheim to office in Duesseldorf (2.50 hrs. * 50% ) |
| 8/30/2007 | Tsai, Debby      | Associate | United States | Remediation (US staff use only)     | -1.1  | \$95.00  | (\$104.50) | 1107F19412: CR: 0807F00297: Update deficiency tracker for AHG division.                                 |

| Date      | Name                | Position  | Work Country  | Task Code                            | Hours | Rate     | Total      | Description   |
|-----------|---------------------|-----------|---------------|--------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | -0.9  | \$95.00  | (\$85.50)  | 1107F19413: CR: 0807F00298: Meeting with Jeff Anderson (Delphi) to discuss DTI validation plan and go over request list with him. |
| 8/30/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | -2.1  | \$95.00  | (\$199.50) | 1107F19414: CR: 0807F00299: Document DTI situation based on meeting with Jeff Anderson (Delphi).                                  |
| 8/30/2007 | Tsai, Debby         | Associate | United States | Remediation (US staff use only)      | 1.1   | \$105.00 | \$115.50   | 1107F19550: RE: 0807F00297: Update deficiency tracker for AHG division.   |
| 8/30/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | 0.9   | \$105.00 | \$94.50    | 1107F19551: RE: 0807F00298: Meeting with Jeff Anderson (Delphi) to discuss DTI validation plan and go over request list with him. |
| 8/30/2007 | Tsai, Debby         | Associate | United States | DTI - Validation (US staff use only) | 2.1   | \$105.00 | \$220.50   | 1107F19552: RE: 0807F00299: Document DTI situation based on meeting with Jeff Anderson (Delphi).                                  |
| 8/30/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -1.0  | \$260.00 | (\$260.00) | 1107F19518: CR: 0907F06635: Rebill: 0807F00806: Delphi Weekly Status Call (PwC Managers & Staff).                                 |
| 8/30/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | -1.0  | \$260.00 | (\$260.00) | 1107F19519: CR: 0907F06636: Rebill: 0807F00807: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi).        |
| 8/30/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | 1.0   | \$280.00 | \$280.00   | 1107F19656: RE: 0907F06635: Rebill: 0807F00806: Delphi Weekly Status Call (PwC Managers & Staff).                                 |
| 8/30/2007 | VanGorder, Kimberly | Director  | United States | Project management (US use only)     | 1.0   | \$280.00 | \$280.00   | 1107F19657: RE: 0907F06636: Rebill: 0807F00807: Delphi / PwC Weekly Status Update & Discussion with David Bayles (Delphi).        |
| 8/30/2007 | Verma, Siddhant     | Associate | United States | HR/Pension Assistance (US use only)  | -1.2  | \$95.00  | (\$114.00) | 1107F19527: CR: 0807F01405: Logging in QDRO recalculation files received from D Hollaway (Delphi) into master spreadsheet.        |

| Date      | Name            | Position  | Work Country  | Task Code                           | Hours | Rate     | Total      | Description   |
|-----------|-----------------|-----------|---------------|-------------------------------------|-------|----------|------------|---|
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -1.7  | \$95.00  | (\$161.50) | 1107F19528: CR: 0807F01406: Updating manually calculated spreadsheet with changes made to QDRO recalculation files received from D Hollaway (Delphi). |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F19529: CR: 0807F01407: Phone conversation J Lim (PwC) to get an update on the previously completed Grant Thorton audit.                          |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F19530: CR: 0807F01408: Update email to A Brown (PwC) with details of current status of all the HR projects.                                      |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -0.4  | \$95.00  | (\$38.00)  | 1107F19531: CR: 0807F01409: Updating summary spreadsheet for manually calculated audit with latest changes.   |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -0.5  | \$95.00  | (\$47.50)  | 1107F19532: CR: 0807F01410: Meeting with C Guibord (Siefried Group) to get an update on the flow backs project.                                       |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | -3.6  | \$95.00  | (\$342.00) | 1107F19533: CR: 0807F01411: Reviewing employee benefit files for changes to variance explanations.  |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 1.2   | \$105.00 | \$126.00   | 1107F19665: RE: 0807F01405: Logging in QDRO recalculation files received from D Hollaway (Delphi) into master spreadsheet.                            |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 1.7   | \$105.00 | \$178.50   | 1107F19666: RE: 0807F01406: Updating manually calculated spreadsheet with changes made to QDRO recalculation files received from D Hollaway (Delphi). |
| 8/30/2007 | Verma, Siddhant | Associate | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F19667: RE: 0807F01407: Phone conversation J Lim (PwC) to get an update on the previously completed Grant Thorton audit.                          |



| Date      | Name                 | Position     | Work Country  | Task Code                           | Hours | Rate     | Total      | Description  |
|-----------|----------------------|--------------|---------------|-------------------------------------|-------|----------|------------|--|
| 8/30/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F19668: RE: 0807F01408: Update email to A Brown (PwC) with details of current status of all the HR projects.     |
| 8/30/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 0.4   | \$105.00 | \$42.00    | 1107F19669: RE: 0807F01409: Updating summary spreadsheet for manually calculated audit with latest changes.          |
| 8/30/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 0.5   | \$105.00 | \$52.50    | 1107F19670: RE: 0807F01410: Meeting with C Guibord (Siefried Group) to get an update on the flow backs project.      |
| 8/30/2007 | Verma, Siddhant      | Associate    | United States | HR/Pension Assistance (US use only) | 3.6   | \$105.00 | \$378.00   | 1107F19671: RE: 0807F01411: Reviewing employee benefit files for changes to variance explanations.                   |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -0.9  | \$95.00  | (\$85.50)  | 1107F19421: CR: 0907F06555: Reply to e-mails from Delphi contacts  |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -3.5  | \$95.00  | (\$332.50) | 1107F19422: CR: 0907F06556: Review and document evidence for the inventory cycle counts                              |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | -1.6  | \$95.00  | (\$152.00) | 1107F19423: CR: 0907F06557: Complete the review of evidence provided for the allowance for doubtful accounts control |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 0.9   | \$105.00 | \$94.50    | 1107F19559: RE: 0907F06555: Reply to e-mails from Delphi contacts  |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 3.5   | \$105.00 | \$367.50   | 1107F19560: RE: 0907F06556: Review and document evidence for the inventory cycle counts                              |
| 8/30/2007 | Voytsekhivskyy, Igor | Associate    | United States | Other (US staff use only)           | 1.6   | \$105.00 | \$168.00   | 1107F19561: RE: 0907F06557: Complete the review of evidence provided for the allowance for doubtful accounts control |
| 8/30/2007 | Weigt, Bjoern        | Sr Associate | Germany       | Delphi - Travel                     | -1.8  | \$160.00 | (\$280.00) | 1107F19442: CR: 0907F06575: Travel from FUBA location in Bad Salzdetfurth to Bochum (3.50 hrs. * 50% )               |